digit INSURANCE

Date: 28th September 2026

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai – 400 001
BSE Scrip Code: 544179

To,
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G Bandra Kurla
Complex, Bandra (East), Mumbai – 400 051
NSE Symbol: GODIGIT

Subject: **Notice for convening meeting of the Equity Shareholders of Go Digit General Insurance Limited ("Company") for approving Scheme of Amalgamation amongst Go Digit Infoworks Services Private Limited ("Transferor Company") and Go Digit General Insurance Limited ("Transferee Company") and their respective shareholders under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 , read with Section 35 and other applicable provisions of the Insurance Act, 1938 and the rules and regulations framed thereunder("Scheme")**

Dear Sir/Madam,

We refer to our intimation dated 14th August 2026 regarding submission of the Order dated 13th August 2026 (**"Order"**) issued by the Hon'ble National Company Law Tribunal (**"NCLT"**) in the Company Scheme Application No CA(CAA)-125/MB/2026, whereby the NCLT had directed the Company to convene and hold the meeting of the Equity Shareholders of the Company within 90 days of the Order and the intimation dated 23rd September 2026 for update on the Scheme modified pursuant to the advisory issued by the Insurance Regulatory and Development Authority of India ("**IRDAI**").

In pursuance of the said Order and as directed therein and in compliance with the applicable provisions of the Companies Act, 2013 (**"the Act"**) and pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (**"SEBI Listing Regulations"**), notice is hereby given that meeting of the Equity Shareholders of the Company ("**Notice**") is scheduled to be held on Thursday, 5th November 2026, at 11:00 A.M. (IST) through video conferencing (**"VC"**) / other audio-visual means (**"OAVM"**). The proceedings of the meeting shall be deemed to be conducted at the Registered Office of the Company at 1st to 6th Floor, Ananta One, Pride Hotel Lane, Narveer Tanaji Wadi, City Survey No. 1579, Shivajinagar, Pune – 411005.

The remote e-voting period shall commence on Sunday, 1st November 2026, at 9:00 A.M. (IST) and conclude on Wednesday, 4th November 2026, at 5:00 P.M. (IST). The detailed instructions for remote e-voting have been provided in the Notice enclosed herewith. Notice of Equity Shareholder meeting with Annexures mentioned in the notice can be accessed at godigit.com/content/dam/godigit/general/investor-relations/stock-exchange-disclosures/egm-notice-gdgil-2026.pdf

An Equity Shareholder, whose name is recorded in the Register of Members or in the Register of Beneficial Owners maintained by the Depositories as on the cut-off date, i.e., 29th October 2026 (**"Cut-off date"**) may exercise their voting rights on the resolution proposed in the Notice and would be entitled to attend the Meeting. Voting rights of an Equity Shareholder or a Beneficial Owner shall be in proportion to their shareholding in the paid-up equity share capital of the Company as on the Cut-off date. A person who is not an equity shareholder as on the Cut-off date should treat this Notice for information purpose only.

Further, in compliance with circulars issued by the Ministry of Corporate Affairs **("MCA Circulars")** the Securities and Exchange Board of India **("SEBI Circulars")** and as per the directions of the Hon'ble NCLT the Notice (including E-voting instructions) is being sent through electronic mode to all the Members whose email addresses are registered with the Registrar and Share Transfer Agent ("**RTA**") viz. MUFG Intime India Private Limited or the Depository Participant(s) ("**DPs**"). A letter containing the web-link and a Quick Response ("**QR**") Code including the exact path where complete details of the is available, is being sent to those Members who have not registered their email address with the DPs / Company / RTA. A copy of the said letter is also enclosed herewith. The detailed instructions for joining the applicable Meeting through VC/OAVM, manner of casting vote through e-voting, etc. are provided in the 'Notes' section of the Notice.

Copy of the Scheme, the Notice and the documents accompanying the Notice including the Explanatory Statement as per Section 102 with Sections 230 to 232 of the Act are attached herewith this intimation and are also being made available on the website of the Company at https://www.godigit.com/investor-relations and on the website of the stock exchanges i.e. BSE Limited at www.bseindia.com and National Stock Exchange of India Limited at www.nseindia.com, and also on the website of National Securities Depository Limited ("**NSDL**") (e-voting facility provider) at https://www.evoting.nsdl.com.

We request you to kindly take the above intimation on record.

Thanking you,

Yours sincerely,

For Go Digit General Insurance Limited

TEJAS SARAF Digitally signed by TEJAS SARAF Date: 2026.09.28 23:01:57 +05'30'

Tejas Saraf
Company Secretary & Compliance Officer

Encl: as above.

Go Digit General Insurance Limited
Registered Office: 1 to 6 Floor, Ananta One, Pride Hotel Lane, Narveer Tanaji Wadi, City Survey No. 1579, Shivajinagar Pune - 411005 Maharashtra, India
Telephone No.: 1800-258-5956 **| Email:** cs@godigit.com
Website: www.godigit.com
CIN: L66010PN2016PLC167410

NOTICE CONVENING MEETING OF THE EQUITY SHAREHOLDERS OF GO DIGIT GENERAL INSURANCE LIMITED ("NOTICE") IN ACCORDANCE WITH THE ORDER DATED 13TH AUGUST 2026 OF THE HON'BLE NATIONAL COMPANY LAW TRIBUNAL, MUMBAI BENCH

MEETING DETAILS	
Day	Thursday
Date	5th November 2026
Time	11:00 a.m. (IST)
Mode of Meeting	As per the directions of the Hon'ble National Company Law Tribunal, Mumbai Bench (**"Hon'ble Tribunal**" / **"NCLT"**), the Meeting shall be conducted through Video Conferencing ("VC") / Other Audio-Visual Means ("OAVM") and is deemed to take place at the registered office of the Company.
Cut-off date for sending the Notice to eligible shareholders	Friday, 18th September 2026
Date and Time for speaker registration	**Start Date**: Sunday, 1st November 2026 at 9:00 a.m. (IST) **End Date**: Wednesday, 4th November 2026 at 5:00 p.m. (IST)
E-voting	
Cut-off date	Thursday, 29th October 2026
Commencing date and time	Sunday, 1st November 2026 at 9:00 a.m. (IST)
Concluding date and time	Wednesday, 4th November 2026 at 5:00 p.m. (IST)
E-voting during the Meeting	E-voting during the Meeting will be available for those equity shareholders who have not voted earlier through remote e-voting and this facility will be available for an additional 15 minutes post conclusion of the discussion at the aforesaid Meeting.

digit INSURANCE

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	Additional Disclosures pursuant to Observation Letter dated 22nd April 2026 with “no adverse observations” received from BSE and NSE	

The Notice of the Meeting, Statement under Sections 102, 230 to 232 and other applicable provisions of the Act and Rule 6 of the CAA Rules, Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”), read with applicable SEBI Circulars and Annexure A to Annexure R6 (page nos. 51 to 413) constitute a single and complete set of documents and should be read in conjunction with each other as they form an integral part of this document.

BEFORE THE HON'BLE NATIONAL COMPANY LAW TRIBUNAL

AT MUMBAI BENCH

COMPANY SCHEME APPLICATION NO. CA(CAA)-125/MB/2026

In the matter of Sections 230 to Section 232 and other applicable provisions of the Companies Act, 2013 and the Rules framed thereunder.

AND

In the matter of the Scheme of Amalgamation amongst Go Digit Infoworks Services Private Limited and Go Digit General Insurance Limited and their respective shareholders.

Go Digit General Insurance Limited	)	Second Applicant
CIN: L66010PN2016PLC167410	)	Company /Transferee
1 to 6 Floors, Ananta One, Pride Hotel	)	Company
Lane, Narveer Tanaji Wadi, City Survey No.	)	
1579, Shivaji Nagar, Pune, Maharashtra, India	)	
– 411005		

FORM NO. CAA 2

[Pursuant to Section 230(3) of the Companies Act, 2013 and rule 6 and 7 of the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016]

Company Application No. CA(CAA)-125/MB/2026

NOTICE CONVENING MEETING OF EQUITY SHAREHOLDERS OF GO DIGIT GENERAL INSURANCE LIMITED ("NOTICE")

To,
The equity shareholders of Go Digit General Insurance Limited

Notice is hereby given that by an order dated Thursday, 13th August 2026 passed in the Company Scheme Application CA(CAA)-125/MB/2026 ("**NCLT Order**"), the Mumbai Bench of the Hon'ble National Company Law Tribunal ("**Hon'ble Tribunal**" or "**NCLT**") has directed the holding of a meeting of equity shareholders of Go Digit General Insurance Limited ("**Second Applicant Company**" or "**Transferee Company**" or "**Company**") for the purpose of considering, and, if thought fit, approving, with or without modification, the proposed modified Scheme of Amalgamation amongst Go Digit Infoworks Services Private Limited ("**First Applicant Company**" or "**Transferor Company**") and the Transferee Company and their respective shareholders ("**Scheme**") under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 ("**the Act**") , read with Section 35 and other applicable provisions of the Insurance Act, 1938 and the rules and regulations framed thereunder. The Scheme, if approved by the equity shareholders, will be subject to the subsequent approval of the Hon'ble Tribunal and such other approvals, permissions and sanctions of regulatory or other authorities, as may be necessary.

Take notice that pursuant to the said NCLT Order and as directed therein, further notice is hereby given that a meeting of equity shareholders of the Second Applicant Company will be held on **Thursday, 5th November 2026** at **11:00 a.m. IST** ("**Meeting**") or any adjourned dates thereof, for the purpose of considering, and if thought fit, approving the proposed Scheme by exercising the option to convene the meeting through Video Conferencing ("**VC**")/ Other Audio Visual Means ("**OAVM**") in compliance with the applicable provisions of the Act, Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**SEBI Listing Regulations**") and Secretarial Standard on General Meetings as issued by the Institute of Company Secretaries of India ("**SS-2"**) and the Ministry of Corporate Affairs ("**MCA**") General Circulars dated 8th April 2020, 5th May 2020, 19th September 2024 and 22nd September 2025 and also SEBI Circulars dated 12th May 2020, 3rd October 2024 and , to consider, and if thought fit, pass, with or without modification(s), the following resolutions for approval of the Scheme by the requisite majority as prescribed under Section 230(1) and (6) read with Section 232(1) of the Act, as amended. The Scheme, if approved by the requisite majority of persons representing three-fourths in value of shares voted (as per Sections 230 to 232 of the Act) and majority of public shareholders i.e., number of votes cast by the public shareholders in favour are more than the number of votes cast by the public shareholders against it, as per Section 230(6) of the Act read with the Master circular number SEBI/HO/CFD/POD-2/P/CIR/2023/93 dated 20th June 2023 ("SEBI Scheme Circular), issued by the SEBI and other applicable SEBI circulars, if any, will be subject to subsequent approval of the NCLT and such other approvals, permissions and sanctions from any other regulatory or statutory authority(ies) as may be deemed necessary. In terms of the SEBI Listing Regulations and SEBI Scheme Circulars, the Company has provided the facility of voting by e-Voting to its equity shareholders.

The equity shareholders of the Second Applicant Company are requested to consider, and if thought fit, to pass with requisite majority the following Resolution:

"**RESOLVED THAT** pursuant to the provisions of Sections 230 to 232 of the Companies Act, 2013 read with the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016 and other applicable provisions, if any, of the Companies Act, 2013, the National Company Law Tribunal Rules, 2016, (including any statutory modification(s) or re-enactment thereof for the time being in force) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with the SEBI Master Circular No. SEBI/ HO/CFD/POD-2/P/CIR/2023/93 dated 20th June 2023 and other applicable SEBI circulars and other applicable provisions, in each case as may be amended or restated from time to time, and other applicable regulations and circulars issued by the Securities and Exchange Board of India ("SEBI"), the observation letters issued by National Stock Exchange of India Limited and BSE Limited, each dated 22nd April 2026, respectively, the approval received from the Competition Commission of India ("CCI") on 28th July 2026 and other applicable laws/regulations/rules and in accordance with relevant clauses of the Memorandum of Association and Articles of Association of the Company and subject to approval of the Insurance Regulatory and Development Authority of India ("IRDAI") under Section 35 and other applicable provisions of the Insurance Act, 1938, and the rules and regulations framed thereunder, statutory or regulatory or appropriate authorities and subject to the sanction of the Hon'ble National Company Law Tribunal, Mumbai Bench ("Hon'ble Tribunal" / "NCLT") before whom the application has been filed, and subject to all such conditions and modifications as may be prescribed or imposed by Hon'ble Tribunal, or by any statutory or regulatory authority(ies) while granting such approvals, observations, no-objections, permissions and sanctions, which may be agreed to by the Board of Directors of the Company (hereinafter referred to as the "Board", which term shall be deemed to mean and include one or more committee(s) constituted/ to be constituted by the Board or any other person authorized by it to exercise its powers including the powers conferred by this Resolution), the proposed arrangement embodied in the modified Scheme of Amalgamation amongst Go Digit Infoworks Services Private Limited and Go Digit General Insurance Limited and their respective shareholders under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013, read with Section 35 and other applicable provisions of the Insurance Act, 1938 and the rules and regulations framed thereunder("Scheme"), as annexed to this Notice of the NCLT convened Meeting of the equity shareholders, be and is hereby approved.

RESOLVED FURTHER THAT the Board be and is hereby authorized to do all such acts, deeds, matters and things, as it may, in its absolute discretion deem desirable, appropriate or necessary, to give effect to this Resolution and effectively implement the Scheme or any other transactions that are incidental or ancillary thereto and to accept such directions, modifications, amendments, limitations and/or conditions, if any, at any time and for any reason whatsoever, which may be required and/or imposed by the Hon'ble Tribunal or its appellate authority(ies) while sanctioning the Scheme or by any regulatory or statutory authority(ies), or as may be required for the purpose of resolving any doubts or difficulties that may arise including passing such accounting entries or making adjustments in the books of accounts of the Company as considered necessary, while giving effect to the Scheme, as the Board may deem fit and proper, without being required to seek any further approval of the equity shareholders and the equity shareholders shall be deemed to have given their approval thereto expressly by authority under this Resolution.

RESOLVED FURTHER THAT the Board may delegate all or any of its powers herein conferred to any Director(s) and/or officer(s) of the Company to give effect to this Resolution, if required, as it may in its absolute discretion deem fit, necessary or desirable, without any further approval from shareholders of the Company."

TAKE FURTHER NOTICE THAT in compliance with the NCLT Order and the MCA Circulars, a copy of the Scheme, the notice of this Meeting along with Explanatory Statement under Sections 230(3), 232 and 102 of the Act read with Rule 6 of the (Compromises, Arrangements and Amalgamations) Rules, 2016 ("**CAA Rules**") and other annexures as stated in the Index are enclosed herewith. A copy of this Notice and the accompanying documents will be hosted on the website of the Company at https://www.godigit.com/investor-relations and will also be available on the website of BSE Limited ('**BSE**') and National Stock Exchange of India Limited ('**NSE**') at www.bseindia.com and www.nseindia.com , respectively and also on the website of National Securities Depository Limited ('**NSDL**') at https://www.evoting.nsdl.com.

The Second Applicant Company will furnish a copy of the Notice together with a copy of the Explanatory Statement under Sections 230-232 read with Section 102 of the Act, Scheme and other annexures to the Notice, free of charge, upon any requisition being made by any Equity Shareholder, to the Second Applicant Company by email at investor.relations@godigit.com.

Further, the Notice together with a copy of the Explanatory Statement under Sections 230-232 read with Section 102 of the Act, Scheme and other annexures can also be obtained free of charge at the Registered Office of the Second Applicant Company on any day (except Saturday, Sunday and public holidays) at 1 to 6 Floors, Ananta One (AR One), Pride Hotel Lane, Narveer Tanaji Wadi, City Survey No. 1579, Shivajinagar Pune - 411005 Maharashtra between 10:00 a.m. to 5:00 p.m. up to the date of the meeting. A proceeding of the meeting shall also be made available on the website of the Second Applicant Company at https://www.godigit.com/investor-relations as soon as possible.

In accordance with the said NCLT Order and provisions of Section 108 and other applicable provisions of the Act read with Rule 20 of the Companies (Management and Administration) Rules, 2014 as amended and Regulation 44 and other applicable provisions of the SEBI Listing Regulations, the Second Applicant Company has engaged the services of National Securities Depository Limited ("**NSDL**") for the purpose of providing VC/OAVM facility and facility of remote e-voting prior to the Meeting as well as e-voting facility during the Meeting. Accordingly, voting by equity shareholders of the Second Applicant Company shall be carried out through (a) remote e-voting prior to the Meeting and (b) e-voting during the Meeting.

The equity shareholders of the Second Applicant Company shall have the facility and option of voting on the resolution for approval of the Scheme by casting their votes through remote e-voting prior to the Meeting during the period commencing from 9:00 a.m. (IST) on Sunday, 1st November 2026 and ending at 5:00 p.m. (IST) on Wednesday, 4th November 2026. The voting rights of equity shareholders of the Second Applicant Company shall be in proportion to their share in the Second Applicant Company as on the close of business hours on Thursday, 29th October 2026 ("**Cut-Off date**"). A person who is not an equity shareholder as on the Cut-off Date, should treat the Notice for information purpose only. The equity shareholders opting to cast their votes by remote e-voting or e-voting during the Meeting through VC/ OAVM are requested to read the instructions in the Notes of this Notice for further details on remote e-voting and e-voting during the Meeting.

The NCLT has appointed Kuldeep Kumar Kareer, Member (Former Judicial / Former Member (J), NCLT) and if inconvenient to him Mahender Kumar Garg, Independent Director (DIN: 00081454) of the Second Applicant Company, as the Chairperson of the meeting. The above-mentioned Scheme, if approved at the meeting, will be subject to the subsequent approval of the Hon'ble Tribunal.

The Hon'ble Tribunal has appointed Sunil G Nanal, Partner, Kanj & Co. LLP, Company Secretaries (FCS-Membership No.:5977, COP No.: 2809), Practicing Company Secretary and if inconvenient to him Vaishnavi Pawase, (ACS Membership Number 52380, COP No. 19265), Partner, Kanj & Co. LLP, Practicing Company Secretaries as the Scrutinizer of the meeting including any adjournments thereof, to scrutinize the process of remote e-voting prior to the Meeting as well as e-voting during the Meeting, to ensure that it is fair and transparent.

The facility of appointment of proxies by equity shareholders of the Second Applicant Company will not be available for the Meeting as the Meeting is being held through VC/OAVM. However, a body corporate / institutional shareholder which is an equity shareholder of the Second Applicant Company is entitled to appoint a representative for the purposes of participating and/or voting during the meeting, provided the prescribed form/authorization is filed with the Second Applicant Company at investor.relations@godigit.com not later than 48 (forty eight) hours before the start of the aforesaid meeting as required under Rule 10 of the CAA Rules.

Sd/-
Kuldeep Kumar Kareer
Chairperson appointed for the Meeting
Date: 28th September 2026
Place: Mohali, Chandigarh

Notes:

1. Pursuant to the said NCLT Order, the Meeting of the equity shareholders of the Second Applicant Company is being conducted through VC/OAVM facility to transact the business set out in the notice convening this Meeting. The Meeting will be conducted in compliance with the provisions of the Act, SS-2, SEBI Listing Regulations, read with other applicable SEBI circulars and in compliance with the requirements prescribed by the MCA for holding general meetings through VC/OAVM and providing facility of e-voting by way of MCA Circulars. Accordingly, the meeting of the equity shareholders of the Company will be convened on **Thursday, 5th November 2026** at **11:00 a.m. (IST)**, through VC/OAVM, for the purpose of considering, and if thought fit, approving, the Scheme.

2. As the Meeting is being conducted through Video Conferencing (VC) / Other Audio-Visual Means (OAVM), no route map of the venue is annexed to this Notice. The deemed venue of the Meeting shall be the Registered Office of the Company at 1 to 6 Floors, Ananta One, Pride Hotel Lane, Narveer Tanaji Wadi, City Survey No. 1579, Shivaji Nagar, Pune, Maharashtra, India - 411005.

3. The Explanatory Statement pursuant to Section 102 read with Sections 230 to 232 of the Act and Rule 6 of the CAA Rules in respect of the business set out above is annexed hereto. All documents referred to in the accompanying Notice and the Explanatory Statement along with the statutory registers maintained by the Second Applicant Company will be available for

inspection at the registered office of the Company by the Equity Shareholders of the Second Applicant Company during normal business hours (10:00 a.m. to 5:00 p.m.) on any day (except Saturdays, Sundays and public holidays) up to the date of the meeting.

4. Equity shareholders attending the Meeting through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Act and as per the terms of the NCLT Order. Further, the NCLT Order also directs that in case the required quorum for the Meeting is not present at the commencement of the Meeting, then the Meeting shall be adjourned by 30 (thirty) minutes and thereafter, the persons present shall be deemed to constitute the quorum.

5. As the Meeting is being convened pursuant to the MCA Circulars and the directions contained in the NCLT Order through Video Conferencing (VC) / Other Audio-Visual Means (OAVM), the requirement of physical attendance of equity shareholders has been dispensed with. Accordingly, in terms of the MCA Circulars, the facility for appointment of proxies is not available for this Meeting and, therefore, the Proxy Form and Attendance Slip are not annexed to this Notice.

6. Pursuant to Sections 113 of the Act read with Rule 10 of CAA Rules, where a body corporate is a member, an authorized representative(s) of the body corporate may be appointed for the purpose of voting through remote e-voting, for participation in the Meeting through VC/ OAVM facility and e-voting during the Meeting provided an authority letter/ power of attorney/ a copy of the resolution passed by its Board of Directors or other governing body of such corporate authorizing such person to attend and vote at the Meeting through VC/ OAVM as its representative and certified to be a true copy by a director, the manager, the secretary, or other authorized officer of such body corporate along with the attested specimen signature of the duly authorized signatory(ies) who are authorized to vote is emailed to the Scrutinizer at sunil.nanal@kanjcs.com with a copy marked to evoting@nsdl.com by mentioning the DP ID and Client ID and to the Company at investor.relations@godigit.com not later than 48 (forty eight) hours before the time scheduled for holding the Meeting.

7. As per the directions of the NCLT and in terms of the provisions of Section 108 of the Act, read with Rule 20 of the Companies (Management and Administration) Rules, 2014 as amended and Regulation 44 of the Listing Regulations, MCA Circulars and in terms of SEBI Scheme Circular, the Company is pleased to provide the facility of 'e-voting' to its equity shareholders, to enable them to cast their votes on the resolution proposed to be passed during the Meeting, by electronic means. The Company has engaged the services of NSDL, as the authorized agency to provide e-voting (i.e. remote e-voting and e-voting during the Meeting) facility as well as to enable the equity shareholders (or its authorized representatives, as the case may be) of the Company to attend and participate in the Meeting through VC/OAVM.

8. Each equity shareholder of the Company can opt for only one mode of e-voting i.e. either at the VC/OAVM Meeting of the Equity Shareholders of the Second Applicant Company or by remote e-voting. If you opt for remote e-voting, then you may attend the VC/OAVM Meeting but cannot vote at VC/OAVM Meeting. The Equity Shareholders who have casted their votes by remote e-voting prior to the Meeting will be eligible to participate at the Meeting but shall not be eligible to cast their vote during the Meeting. It is clarified that the votes cast by means of remote e-voting does not disentitle an Equity Shareholder as on the cut-off date from attending the Meeting through VC/OAVM.

9. The Members can join the meeting in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the meeting by following the procedure mentioned hereunder. The facility of participation at the meeting through VC/OAVM will be made available for 1000 members on first come first served basis. This will not include large shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnels, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the meeting without restriction on account of first come first served basis.

10. The equity shareholders of the Second Applicant Company may send their queries relating to the Scheme from 9:00 a.m. on Sunday, 1st November 2026 upto 5:00 p.m. on Wednesday, 4th November 2026, mentioning their name/Institution/Corporate Shareholder they are representing, DP ID Client, email id and mobile number to NSDL and to the Company at investor.relations@godigit.com. These queries will be addressed by the Company suitably. The Shareholders are requested to restrict their questions only to matters pertaining to the business set out in the Notice convening this Meeting. Those equity shareholders who have registered themselves as a speaker will only be allowed to express their views / ask questions during the meeting. The Company reserves the right to restrict the number of speakers depending on the availability of time for the meeting.

11. In case of joint holders attending the Meeting, only such joint holder who is higher in the order of names will be entitled to vote.

12. Subject to the receipt of requisite majority of votes in favour of the Scheme, i.e., majority of persons representing three-fourths in value of shares voted (as per Sections 230 to 232 of the Act) and majority of public shareholders i.e., number of votes cast by the public shareholders in favour are more than the number of votes cast by the public shareholders against it, the Resolution proposed in the Notice shall be deemed to have been passed on the date of the Meeting, i.e., Thursday, 5th November 2026 and the votes cast through remote e-voting and voting at the Meeting will be considered for this purpose.

    The Cut-off Date for dispatch of notice of the meeting to the equity shareholders is Friday, 18th September 2026. Equity shareholders holding shares in dematerialized mode are requested to register/update their email address with the relevant Depository Participants.

13. Any person who becomes an equity shareholder of the Second Applicant Company after dispatch of the Notice and whose names appears in the records of the Second Applicant Company as on the cut-off date for e-voting may cast his vote by following the instructions of remote e-voting and voting during the Meeting provided in this Notice.

14. In terms of the directions contained in the NCLT Order, Sunil G Nanal, Partner, Kanj & Co. LLP, Company Secretaries (FCS- Membership No.:5977, COP No.: 2809), Practicing Company Secretary, and if inconvenient him Vaishnavi Pawase, (ACS- Membership Number 52380, COP No. 19265), Partner of Kanj & Co. LLP, Practicing Company Secretaries is appointed as the Scrutinizer to scrutinize votes cast electronically through remote e-voting and e-voting during the Meeting in a fair and transparent manner.

15. The Scrutinizer shall, immediately after the conclusion of voting at the Meeting, first count the votes cast at the Meeting, thereafter unblock the votes cast through remote e-voting in

the presence of at least two witnesses not in employment of the Second Applicant Company and make, not later than two (2) working days from the conclusion of Meeting, a consolidated Scrutinizer's Report of the total votes cast in favour or against, if any to the Chairperson or person authorised by him in writing, who shall countersign the same. Thereafter, the Chairperson or person authorised by him in writing shall declare the result of the voting forthwith.

16. The result of the Meeting shall be submitted to NCLT by the Chairperson of the Meeting in the prescribed form along with the Scrutinizer's Report and the same shall be displayed at the Registered Office of the Second Applicant Company and its website viz https://www.godigit.com/investor-relations and on the website of NSDL at www.evoting.nsdl.com, immediately after submission. Further, the result of the voting shall be reported to BSE and NSE.

17. The voting right shall be in proportion to their share in the paid-up equity share capital of the Second Applicant Company as on the cut-off date.

18. The equity shareholders of the Second Applicant Company are requested to carefully read each of the notes set out here and in particular, instructions for joining the Meeting and manner of casting vote through remote e-voting prior to the Meeting or e-voting during the Meeting.

19. NSDL e-Voting Instructions:

THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING ARE AS UNDER:-

The remote e-voting begins on Sunday, 1st November 2026 at 9:00 a.m. and ends on Wednesday, 4th November 2026 at 5:00 p.m. The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. Thursday, 29th October 2026, may cast their vote electronically. Members who have not cast their votes during aforementioned dates, may cast their votes through e-voting platform made available during the Meeting. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being Thursday, 29th October 2026.

How do I vote electronically

using NSDL e-Voting system?

The way to vote electronically on NSDL e-Voting system consists of "Two Steps" which are mentioned below:

Step 1: Access to NSDL e-Voting system

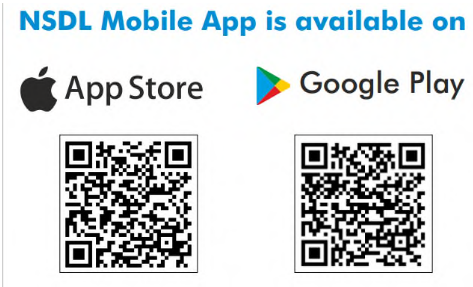
A) Login method for e-Voting for Individual shareholders holding securities in demat mode

In terms of SEBI circular dated 9th December 2020 on e-Voting facility provided by Listed Companies read with the SEBI Master Circular for compliance with the provisions of the SEBI Listing Regulations dated 30th January 2026, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and

Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	**Login Method**
Individual Shareholders holding securities in demat mode with NSDL.	**1. OTP based login:** i) Click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp ii) Enter our 8 digit DP ID, 8 digit Client Id, PAN, Verification code and generate OTP. iii) Enter the OTP received on your registered email address/mobile number and click on login. iv) After successful authentication, you will be redirected to NSDL site wherein you can see e-voting page. v) Click on Company name or **e-voting service provider i.e. NSDL** and you will be redirected to e-voting website of NSDL for casting your vote during the remote e-voting period or joining Meeting and e-voting during the meeting. **2. Users already registered for IDeAS facility:** i) Visit e-services website of NSDL viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. ii) On the homepage, click on the 'Beneficial Owner' icon under 'Login' available under 'IDeAS' section. iii) Enter User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on '**Access to e-Voting**' under e-voting services and you will be able to see e-voting page. iv) Click on Company name or **e-voting service provider i.e. NSDL**. You will be redirected to e-voting website of NSDL to cast your vote during the remote e-voting period or joining Meeting and e-voting during the Meeting. **3. User not registered for IDeAS facility:** Click on link: https://eservices.nsdl.com and select 'Register Online for IDeAS Portal'. or click at https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp **4. Alternatively, by directly accessing the e-voting website of NSDL:** i) Visit e-voting website of NSDL viz. https://www.evoting.nsdl.com either on a Personal Computer or on a mobile.

<table>
<tr><th>Type of shareholders</th><th>Login Method</th></tr>
<tr><td></td><td>
ii) Click on the icon ‘Login’ available under ‘Shareholder/Member’ section.
iii) On the Login page, enter your User ID (i.e. your 16 digit demat account number held with NSDL), Password/ OTP and a verification code as shown on the screen.
iv) After successful authentication, you will be redirected to NSDL website wherein you can see e-voting page. Click on Company name or e-voting service provider i.e. NSDL. You will be re-directed to e-voting website of NSDL to cast your vote during the remote e-Voting period or joining Meeting and e-voting during the Meeting.
5. Shareholders/Members can also download NSDL Mobile App “NSDL Speede” facility by scanning the QR code mentioned below for seamless voting experience.


</td></tr>
<tr><td>Individual Shareholders holding securities in demat mode with CDSL</td><td>
1. User already registered for Easi/Easiest:
i) Visit www.cdslindia.com and click on ‘Login’ and select ‘New System Myeasi’.
ii) Enter your User ID and Password. Option will be made available to reach e-voting page without any further authentication.
iii) After successful login, the user will be able to see the e-voting option. On clicking the e-voting option, the user will be able to see e-voting page of the e-voting service provider i.e. CDSL for casting vote during the remote e-voting period or joining Meeting and e-voting during the Meeting. Additionally, there is also links provided to access the system of all e-voting service providers, so that the user can visit the e-voting service providers’ website directly.

2. User not registered for Easi/Easiest:
i) Option to register is available at: https://web.cdslindia.com
ii) Click on 'Login' and select 'New System Myeasi' and then click on registration option.
iii) After successful registration, follow steps mentioned for registration.
</td></tr>
</table>

Type of shareholders	Login Method
	3. Alternatively, by directly accessing the e-Voting website of CDSL: i) Visit *www.cdslindia.com* and select 'E Voting'. ii) Enter your demat account number in the BOID requirement field and PAN in the respective field. iii) System will authenticate user by sending OTP on registered Mobile Number and Email address as recorded in the demat account. iv) After successful authentication, user will be able to see the e-voting option where the e-voting is in progress and also able to directly access the system of all e-voting service providers.
Individual Shareholders (holding securities in demat mode) login through their depository participants	1. You can login using the credentials of your demat account through your DP registered with NSDL/CDSL, for e-voting facility. 2. Once logged-in, you will be able to see 'e-Voting' option. Once you click on 'e-Voting' option and after successful authentication, you will be re-directed to e-voting module of NSDL/CDSL wherein you can see e-Voting feature. 3. Click on Company name or **e-voting service provider i.e. NSDL** and you will be redirected to e-voting website of NSDL to cast your vote during the remote e-voting period or join Meeting and e-voting during the Meeting.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.

Login type	Helpdesk details
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at 022 - 4886 7000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911

Login method for e-voting and joining virtual meeting for shareholders other than Individual shareholders holding securities in demat mode:

How to Log-in to NSDL E-voting website?

I. Visit the e-Voting website of NSDL. Open web browser by clicking the *URL: https://www.evoting.nsdl.com/* either on a personal computer or on a mobile.

II. Once the home page of e-voting system is launched, click on the icon 'Login' which is available under 'Shareholder/Member' section.

III. A new screen will open. You will have to enter your User ID, Password/OTP and a verification code as shown on the screen.

IV. Alternatively, if you are registered for NSDL e-services i.e. IDeAS, you can login at https://eservices.nsdl.com/ with your existing IDeAS login. Once you log-in to NSDL e-services after using your login credentials, click on e-voting and you can proceed to Step 2 i.e. Cast your vote electronically.

V. Your User ID details are given below:

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	**Your User ID is:**
For Members who hold shares in demat account with **NSDL**	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12******then your user ID is IN300***12******
For Members who hold shares in demat account with **CDSL**	16 Digit Beneficiary ID For example if your Beneficiary ID is 12************** then your user ID is 12**************
For Members holding shares in **Physical Form**	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

VI. Password details for shareholders other than Individual shareholders are given below:

a) If you are already registered for e-Voting, then you can use your existing password to login and cast your vote.

b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.

c) How to retrieve your 'initial password'?

i) If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.

ii) If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered**.

VII. If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:

a) Click on **"Forgot User Details/Password?"** (If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.

b) Click on **"Physical User Reset Password?"** (If you are holding shares in physical mode) option available on *www.evoting.nsdl.com*.

c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.com mentioning your demat account number/folio number, PAN, name and registered address.

d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.

VIII. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.

IX. Now, you will have to click on "Login" button.

X. After you click on the "Login" button, Home page of e-Voting will open.

Step 2: Cast your vote electronically on NSDL e-Voting system.

How to cast your vote electronically on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle is in active status.

2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period. or e-voting during the General Meeting. For joining virtual meeting, you need to click on "VC/OAVM" link placed under "Join General Meeting".
3. Now you are ready for e-Voting as the Voting page opens.

4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.

5. Upon confirmation, the message "Vote cast successfully" will be displayed.

6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.

7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to sunil.nanal@kanjcs.com with a copy marked to evoting@nsdl.com and investor.relations@godigit.com. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on **"Upload Board Resolution / Authority Letter"** displayed under **"e-Voting"** tab in their login.

2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled

upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "Forgot User Details/Password?" or "Physical User Reset Password?" option available on www.evoting.nsdl.com to reset the password.

3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on : 022 - 4886 7000 or send a request to Pallavi Mhatre, Senior Manager at evoting@nsdl.com.

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) to investor.relations@godigit.com. If you are an Individual shareholder, holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A**) i.e. **Login method for e-Voting for Individual shareholders holding securities in demat mode**.
2. Alternatively Shareholder/Members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.
3. In terms of SEBI circular dated 9th December 2020 on e-Voting facility provided by Listed Companies read with the SEBI Master Circular for compliance with the provisions of the LODR Regulations dated 30th January 2026, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

20. **Procedure for e-voting during the Meeting:**

a) The procedure for e-Voting on the day of the Meeting is same as the instructions mentioned above for remote e-Voting.

b) The e-voting window shall be activated upon instructions of the Chairperson of the Meeting during the Meeting.

c) Only those Members/ Shareholders, who will be present in the Meeting and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system in the Meeting.

d) Members who have voted through remote e-Voting will be eligible to attend the Meeting. However, they will not be eligible to vote at the Meeting.

e) The details of the person who may be contacted for any grievances connected with the facility for e-voting on the day of the Meeting shall be the same person mentioned for Remote e-Voting.

21. **Instructions for Members for Attending the Meeting Through VC/OAVM:**

a) Members will be able to attend the Meeting through VC/OAVM provided by NSDL at https://www.evoting.nsdl.com by following the steps mentioned above for **Access to NSDL e-Voting system**.

After successful login, click on the link of 'VC/OAVM' placed under 'Join Meeting' menu against Company name available in Shareholder/ Member login where EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.

b) Members can join the Meeting through VC/ OAVM 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in this Notice.

c) Members are encouraged to join the Meeting through laptops for better experience.

d) Please note that participants connecting from mobile devices or tablets or through laptop connecting via mobile hotspot may experience audio/video loss due to fluctuation in their respective network. It is therefore recommended to use stable Wi-Fi or LAN connection to mitigate any kind of aforesaid glitches.

e) Shareholders who would like to express their views/have questions may send their questions in advance mentioning their name demat account number, email id, mobile number at investor.relations@godigit.com. The same will be replied by the company suitably

22. **Speaker Registration Before the Meeting**

a. Members who would like to express their views/ ask questions during the Meeting may register themselves as a speaker by sending their request from their registered e-mail address mentioning their name, DP ID and Client ID/ folio number and mobile number at investor.relations@godigit.com from 9:00 a.m. (IST) on Sunday, 1st November 2026 to 5:00 p.m. (IST) on Wednesday, 4th November 2026.
b. Those Members who have registered themselves as a speaker will only be allowed to express their views/ask questions during the Meeting. The Company reserves the right to restrict the number of speakers, depending on the availability of time at the Meeting.
c. For the smooth conduct of proceedings of the Meeting, Members are encouraged to send their queries in advance mentioning their name, DPID and Client ID, mobile number on or before 5:00 p.m. (IST) on Wednesday, 4th November 2026 at investor.relations@godigit.com.

BEFORE THE NATIONAL COMPANY LAW TRIBUNAL

BENCH, AT MUMBAI

COMPANY SCHEME APPLICATION NO. CA(CAA)-125/MB/2026

In the matter of Sections 230 to Section 232 and other applicable provisions of the Companies Act, 2013 and the Rules framed thereunder.

AND

In the matter of the Scheme of Amalgamation amongst Go Digit Infoworks Services Private Limited and Go Digit General Insurance Limited and their respective shareholders

Go Digit General Insurance Limited	)	Second Applicant
CIN: L66010PN2016PLC167410	)	Company /Transferee
1 to 6 Floors, Ananta One, Pride Hotel	)	Company
Lane, Narveer Tanaji Wadi, City Survey No.	)	
1579, Shivaji Nagar, Pune, Maharashtra, India	)	
– 411005		

EXPLANATORY STATEMENT TO THE NOTICE OF THE MEETING OF EQUITY SHAREHOLDERS OF SECOND APPLICANT COMPANY UNDER SECTION 102 AND 230 OF THE COMPANIES ACT, 2013 READ WITH THE COMPANIES (COMPROMISES, ARRANGEMENTS AND AMALGAMATIONS) RULES, 2016

I. This is a statement accompanying the Notice convening the meeting of the equity shareholders of the Second Applicant Company, pursuant to the Order dated Thursday 13th August 2026 (**"Order"/ "NCLT Order"**) passed by the Hon'ble National Company Law Tribunal, Mumbai Bench (**"Hon'ble Tribunal"/ "NCLT"**) in the Company Scheme Application CA(CAA)-125/MB/2026. A meeting is being called, convened and conducted through video conferencing ("**VC**")/ other audio visual means ("**OAVM**") on **Thursday**, **5th November 2026** at **11:00 a.m.** (IST) for the purpose of considering, and if thought fit, approving the proposed Scheme of Amalgamation amongst Go Digit Infoworks Services Private Limited ("**First Applicant Company**" or "**Transferor Company**") and Go Digit General Insurance Limited ("**Second Applicant Company**" or "**Transferee Company**" or "**Company**") and their respective shareholders ("**Scheme**") under Sections 230 to 232 of the Companies Act, 2013 as may be applicable and the rules framed thereunder appended hereto as

'ANNEXURE B'. The First Applicant Company and the Second Applicant Company are hereinafter and also where the context admits, collectively referred to as the 'Applicant Companies'.

II. The Scheme, provides for inter-alia: amalgamation of the Transferor Company with the Transferee Company ("Amalgamation") with effect from the Appointed Date (as defined hereinafter) in accordance with Section 2(1B) and other applicable provisions of the IT Act (as defined in the Scheme) and/or Section 2(6) of the Income-tax Act, 2025) and consequent dissolution of the Transferor Company without being wound up, and the issuance of shares of the Transferee Company to the shareholders of the Transferor Company. This Scheme also provides for various other matters consequent and incidental thereto.

III. Background of **Go Digit Infoworks Services Private Limited** is as under:

A. Go Digit Infoworks Services Private Limited bearing CIN: U74999PN2016PTC167624 was originally incorporated as a private limited company, under the Companies Act, 2013 under the name 'Oben Services Private Limited' on 21st December 2016. Subsequently, the name of the First Applicant Company was changed to 'Go Digit Infoworks Services Private Limited' on 24th November 2017 and a fresh certificate of incorporation consequent upon such change of name was issued by the Registrar of Companies, Pune, Maharashtra ("**ROC**").

B. The Registered office of the First Applicant Company is situated at 1 to 6 Floor, Ananta One, Pride Hotel Lane, Narveer Tanaji Wadi, City Survey No.1579, Shivajinagar, Pune, Maharashtra, India, 411005 and the email address is sameer.bakshi@godigit.com.

C. The First Applicant Company is a promoter and holding company of the Second Applicant Company.

D. The Authorised, Issued, Subscribed and paid-up Share Capital of First Applicant Company as on 30th June 2026 is as under:

Particulars	Number	Amount (INR)
Authorised Capital		
Equity Shares of INR 10 each	46,50,000	4,65,00,000
Preference Shares of INR 1000 each	1,39,53,500	13,95,35,00,000
Total	**1,86,03,500**	**14,00,00,00,000**
Issued Capital		
Equity Shares of INR 10 each*	46,29,331	4,62,93,310
Preference Shares of INR 1000 each	78,00,000	7,80,00,00,000

Subscribed Capital		
Equity Shares of INR 10 each	10,22,934	1,02,29,340
Preference Shares of INR 1000 each	78,00,000	7,80,00,00,000
Paid up capital		
Equity Shares of INR 10 each	10,22,934	1,02,29,340
Preference Shares of INR 1000 each	78,00,000	7,80,00,00,000
Total	**88,22,934**	**7,81,02,29,340**

Subsequent to 30th June 2026, there is no change in the authorized, issued, subscribed and paid-up share capital of the First Applicant Company till the date of this Application.

E. The main object of the First Applicant Company is set out in the Memorandum of Association as under:

1. "*To develop, distribute, deal, create, offer, own, operate, lease in India and outside India complete solutions including development, consultancy, advisory services in all areas of information technology, networking systems, computer software, data communication, telecommunications, software development, implementation and training and process controls, computer automation, artificial intelligence and to undertake research and development, promote excellence and leadership in computer science, technical know-how, technical data and to operate data and information processing centers and to render all such services required by the customers and to carry on in India or elsewhere the business of builders, designers, decorators, consultants & contractors and to develop, erect, install, alter, improve, add, establish, renovate, recondition, protect, participate, enlarge, repair, demolish, remove, replace, maintain, manage, buy, sell, lease, let on hire, commercialize, fabricate, handle & control any property and to promote, form, acquire and register and aid in the promotion, formation, acquisition and registration of any company or companies, as subsidiary or otherwise, in India or elsewhere, and to engage in the business of providing activities related to Internal audit, Human resources, Legal services, Facilities and office support, Global travel and to carry on all support services including but not limited Facility management i.e. Housekeeping, Security, Catering, etc., PF Trust, Website Development and Management / Software and other IT Support, Pay Roll Management, Human resources Services, Service Tax Consultancy and Support, TDS filing, Compliance with labour laws, Data entry Including Scanning, Indexing Services, Printing and posting of reminders and other documents, Pre employment medical checkups, Reminders for Premium Payment, Call Centre and outbound calling for registering complaints or answering enquiries, Claim Processing, Telemarketing, Consultancy Services pertaining to Service Tax, Income Tax and any other taxes, Other Employee Benefits, Deployment of personnel within the premises / offices on a contract basis, Policy Servicing and its related activities, collection of premium and cheque pick-up services.*"

F. There has been no change in the objects clause of the First Applicant Company during the last five years.

G. The First Applicant Company is authorized to carry out the business of providing consultancy and advisory services in all areas of information technology and facilitation management services. In line with its objects, the First Applicant Company was engaged in providing facilities management and technology advisory services to its group entities, including the Second Applicant Company. Pursuant to an advisory issued by the Insurance Regulatory and Development Authority of India dated 10th October 2023 and further reaffirmed on 2nd May 2024, the Second Applicant Company was advised to discontinue the services it was availing from the First Applicant Company, and the arrangements between the Applicant Companies for the provision of such services was discontinued with effect from 1st November 2024. Subsequent thereto, the First Applicant Company has ceased carrying on all business activities as on 30th September 2025 and only holds shares in the Second Applicant Company.

IV. **Background of Go Digit General Insurance Limited** is as under:

A. Go Digit General Insurance Limited bearing CIN L66010PN2016PLC167410 was originally incorporated as a public limited company, under the Companies Act, 2013 under the name 'Oben General Insurance Limited' on 7th December 2016. Subsequently, the name of the Second Applicant Company was changed from 'Oben General Insurance Limited' to 'Go Digit General Insurance Limited' on 12th June 2017 and a fresh certificate of incorporation consequent upon change of name was issued by the ROC.

B. The equity shares of the Second Applicant Company are listed on BSE Limited ("BSE") and National Stock Exchange of India Limited ("NSE"). The Second Applicant Company is a subsidiary of the First Applicant Company.

C. The Registered Office of the Second Applicant Company is situated at 1 to 6 Floor, Ananta One, Pride Hotel Lane, Narveer Tanaji Wadi, City Survey No.1579, Shivajinagar, Pune, Maharashtra, India, 411005.

D. The Authorised, Issued, Subscribed and paid-up Share Capital of the Second Applicant Company as on 30th June 2026 is as under:

Particulars	**Number of Equity Shares**	**Amount (INR)**
Authorised Capital		
Equity Shares of INR 10 each	1,00,00,00,000	10,00,00,00,000
Total	**1,00,00,00,000**	**10,00,00,00,000**

Particulars		
	Number of Equity Shares	Amount (INR)
Issued		
Equity Shares of INR 10 each	92,46,03,078	9,24,60,30,780
Subscribed and Paid up		
Equity Shares of INR 10 each	92,46,03,078	9,24,60,30,780
Total	92,46,03,078	9,24,60,30,780

The Second Applicant Company has allotted 1,34,679 (One Lakh Thirty-Four Thousand Six Hundred Seventy-Nine), 4,06,825 (Four Lakh Six Thousand Eight Hundred Twenty-Five) equity shares of face value INR 10 (Indian Rupees Ten) each pursuant to exercise of employee stock options on 7th August 2026 and 20th August 2026 respectively.

Subsequent to 30th June 2026 and save and except for the issue of shares pursuant to the exercise of stock options as set out above there is no change in the authorized, issued, subscribed and paid-up Share Capital of the Second Applicant Company till the date of this Notice.

E. The main objects specified in the Memorandum of Association of the Second Applicant Company is as follows:

"Subject to the provisions of the Insurance Regulatory & Development Authority Act 1999 and the Insurance Act 1938 as amended from time to time and the rules and regulations framed there under, to undertake, carry on and transact, whether in India or elsewhere throughout the world (subject to the laws of the place where the business is to be carried on) all or any kinds of general insurance or assurance business, whether of a kind now known or hereafter devised including Fire, Marine, Aviation, Health, Accident, Sickness, Disease, Injury, Transit, Motor Vehicles, Crops, Live-Stock, Loss of Profit, Loss of Key-man, Engineering and Miscellaneous insurances and insurances covering risk against the perils of Loss or Damage to property or person for various reasons such as War, Riot, Civil Commotion, Storm, Floods, Earthquakes, Lightening, Explosion, Mechanical Defects, Fraud, Breach of Trust, Misconduct, Theft, Burglary, House-breaking, Larceny and any other contingency or peril, insurances covering risk against any liability under any law, convention or agreement, and to undertake all other risks and liabilities usually undertaken by persons or companies carrying on the business of General Insurance."

F. There has been no change in the objects clause of Second Applicant during the last five years.

G. The Second Applicant Company is engaged in the business of providing all kinds of general and health insurance business and holds a certificate of registration bearing Registration No. 158 issued by the Insurance Regulatory and Development Authority of India.

V. Rationale of the Scheme:

The reasons and rationale underlying the Scheme, which would make it beneficial for the Transferor Company and the Transferee Company, and their respective shareholders are as follows:

a) The Amalgamation would lead to simplification of the structure and reduction of shareholding tiers. This will ensure that the shareholders' interests are fostering an environment that enhances overall value. The holding of shares directly in the Transferee Company will enable the shareholders of the Transferor Company to contribute to the Transferee Company's capital infusion needs, and growth objectives, thereby creating a much stronger entity with greater access to capital and resources for expansion. It will enable the business to achieve much larger scale and coverage and enable it to harness its true potential.

b) Simplifies the corporate structure, reducing administrative overheads, formalities and compliance requirements associated with maintaining multiple companies. This can lead to lower operational costs and streamlined decision-making processes.

c) The Amalgamation pursuant to this Scheme would also demonstrate the Transferor Company's shareholders' direct commitment to and engagement with the Transferee Company.

d) The Amalgamation will further strengthen the Transferee Company's ownership structure and serve to enhance investor confidence.

e) Eliminate the complexity of the holding company structure, and result in a simplified structure of holdings, which will also be in line with the regulatory intent to move towards leaner holding structures in the insurance business, with fewer layers.

VI. Brief background and salient features of the Scheme

1. The Scheme is a Scheme of Amalgamation amongst Go Digit Infoworks Services Private Limited ("Transferor Company") and Go Digit General Insurance Limited ("Transferee Company") and their respective shareholders under Sections 230 to 232 of the Companies Act, 2013 as may be applicable and the rules framed thereunder.

2. Modified Scheme: Pursuant to the observation raised by IRDAI, the following modifications have been incorporated in order to expressly reflect the applicability of Section 35 and other relevant provisions of the Insurance Act, 1938, together with the applicable rules made and regulations framed thereunder:

Sr. No	Original text as per the draft Scheme	Updated text of the draft Scheme as required by IRDAI
Cover Page: *	UNDER SECTIONS 230 TO 232 READ WITH OTHER PROVISIONS OF THE COMPANIES ACT, 2013 AS MAY BE APPLICABLE AND THE RULES FRAMED THEREUNDER	UNDER SECTIONS 230 TO 232 AND OTHER APPLICABLE PROVISIONS OF THE COMPANIES ACT, 2013, READ WITH SECTION 35 AND OTHER APPLICABLE PROVISIONS OF THE INSURANCE ACT, 1938 AND THE RULES AND REGULATIONS FRAMED THEREUNDER
B: Overview of the Scheme - Para 1 (Page 2) #	This Scheme (as defined hereinafter) is presented under Sections 230 to 232 and other applicable provisions of the Act (as defined hereinafter) for the amalgamation of the Transferor Company with the Transferee Company with effect from the Appointed Date (as defined hereinafter) in accordance with Section 2(1B) and other applicable provisions of the IT Act (as defined hereinafter) and consequent dissolution of the Transferor Company without being wound up, and the issuance of shares of the Transferee Company to the shareholders of the Transferor Company.	This Scheme (as defined hereinafter) is presented under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 (as defined hereinafter as the "Act") <u>read with Section 35 and other applicable provisions of the Insurance Act, 1938 and the rules and regulations framed thereunder</u> for the amalgamation of the Transferor Company with the Transferee Company with effect from the Appointed Date (as defined hereinafter) in accordance with Section 2(1B) and other applicable provisions of the IT Act (as defined hereinafter) and consequent dissolution of the Transferor Company without being wound up, and the issuance of shares of the Transferee Company to the shareholders of the Transferor Company.
Part III: 4: Transfer and Vesting - Para 4.1 (Page 10) #	Upon the Scheme becoming effective, subject to the provisions of this Scheme and pursuant to sanction of this Scheme by the NCLT and pursuant to Sections 230 to 232 and other applicable provisions of the Act, the Transferor Company shall stand amalgamated with the Transferee Company as a going concern and all its assets and liabilities shall, without any further act, instrument or deed, stand transferred to and vested in or be deemed to have been transferred to and vested in the Transferee Company, so as to become on and	Upon the Scheme becoming effective, subject to the provisions of this Scheme and pursuant to sanction of this Scheme by the NCLT and pursuant to Sections 230 to 232 and other applicable provisions of the Act <u>read with Section 35 and other applicable provisions of the Insurance Act, 1938 and the rules and regulations framed thereunder</u>, the Transferor Company shall stand amalgamated with the Transferee Company as a going concern and all its assets and liabilities shall, without any further act, instrument or deed, stand

Sr. No	Original text as per the draft Scheme	Updated text of the draft Scheme as required by IRDAI
	from the Effective Date, the assets and liabilities of the Transferee Company by virtue of operation of law or otherwise, and in consideration the Transferee Company shall issue and allot its equity shares in accordance with Clause 16 below, and in the manner provided in this Scheme.	transferred to and vested in or be deemed to have been transferred to and vested in the Transferee Company, so as to become on and from the Effective Date, the assets and liabilities of the Transferee Company by virtue of operation of law or otherwise, and in consideration the Transferee Company shall issue and allot its equity shares in accordance with Clause 16 below, and in the manner provided in this Scheme.
Part III: 18: Cancellation of equity shares held by the transferor company in the transferee company - Para 18.2 - (Page 18) #	The cancellation of the equity share capital held by the Transferor Company in the Transferee Company, in accordance with this Clause 18 of the Scheme, shall be effected as part of this Scheme itself pursuant to the order of NCLT sanctioning this Scheme under Section 230 of the Act, including as contemplated pursuant to the second explanation contained in Section 230 and any other applicable provisions of the Act. Further, since the aforesaid cancellation is an integral part of the Scheme in accordance with Sections 230 to 232 of the Act, the provisions of Section 66 of the Act are not applicable.	The cancellation of the equity share capital held by the Transferor Company in the Transferee Company, in accordance with this Clause 18 of the Scheme, shall be effected as part of this Scheme itself pursuant to the order of NCLT sanctioning this Scheme under Section 230 of the Act, including as contemplated pursuant to the second explanation contained in Section 230 and any other applicable provisions of the Act. Further, since the aforesaid cancellation is an integral part of the Scheme in accordance with Sections 230 to 232 of the Act read with Section 35 and other applicable provisions of the Insurance Act, 1938 and the rules and regulations framed thereunder, the provisions of Section 66 of the Act are not applicable.
Part IV: 20: Incidental and ancillary provisions - Para 20.2 - (Page 19) #	The Companies shall, with reasonable dispatch, make respective applications to the Mumbai Bench of the NCLT having jurisdiction over the Companies under Sections 230 to 232 and other applicable provisions of the Act, seeking necessary orders or directions for convening, holding and/or conducting meetings of their respective shareholders or classes	The Companies shall, with reasonable dispatch, make respective applications to the Mumbai Bench of the NCLT having jurisdiction over the Companies under Sections 230 to 232 and other applicable provisions of the Act read with Section 35 and other applicable provisions of the Insurance Act, 1938 and the rules and regulations framed

Sr. No	Original text as per the draft Scheme	Updated text of the draft Scheme as required by IRDAI
	thereof, and creditors, and/or dispensing with the same, and for sanctioning this Scheme with such modifications, as may be approved by the Tribunal.	thereunder, seeking necessary orders or directions for convening, holding and/or conducting meetings of their respective shareholders or classes thereof, and creditors, and/or dispensing with the same, and for sanctioning this Scheme with such modifications, as may be approved by the Tribunal.
Part IV: 23: Scheme conditional on approvals / sanctions - Para 23.1.6 - (Page 20) #	sanction of the Scheme by the Tribunal under Sections 230 to 232 and other applicable provisions of the Act and receipt of a certified copy of the Sanction Order; and	sanction of the Scheme by the Tribunal under Sections 230 to 232 and other applicable provisions of the Act read with Section 35 and other applicable provisions of the Insurance Act, 1938 and the rules and regulations framed thereunder and receipt of a certified copy of the Sanction Order; and

** The original text is replaced and substituted by the revised text as mentioned.*
 # The text underlined and in italics above depicts addition to the original text.

The aforesaid modifications are clarificatory in nature and have been incorporated solely to address the observation of IRDAI, and that all other terms and conditions of the Scheme shall remain unchanged and continue to be in full force and effect.

3. In this Scheme, unless inconsistent with the subject or context, the following expressions shall have the following meanings:

- Appointed Date shall mean the Effective Date (as defined under Clause 1.4 of the Scheme)

- Effective Date shall, for the purposes of the Scheme, be the date on which the last of the conditions set out in Clause 23.1 is satisfied or has occurred. Any reference in the Scheme to the 'Effective Date', 'Scheme becoming effective' or 'On the Scheme becoming effective' or 'Upon the Scheme becoming effective' or 'Effectiveness of the Scheme' shall be construed as references to the 'Effective Date'. (as defined under Clause 1.13 of the Scheme)

- Record Date means the date fixed by the Board of the Transferee Company for the purpose of determining, in accordance with the records of the depository (if applicable) and/ or the register of members of the Transferor Company, the shareholders of the Transferor Company who are eligible to be allotted the shares of the Transferee Company in accordance with this Scheme. (as defined under Clause 1.26 of the Scheme)

4. Consideration (as defined under Clause 16 of the Scheme)

- Upon the Scheme becoming effective, and in consideration for the transfer and vesting of the Transferor Company into the Transferee Company in terms of Part III of this Scheme, the Transferee Company shall, without any further application or deed, issue and allot at par, equity shares credited as fully paid-up, to the extent indicated below, to all the equity shareholders of the Transferor Company, whose names are reflected in the register of members of the Transferor Company as on the Record Date, in the following manner ("**Share Exchange Ratio 1**"):

  2,62,589 (Two Lakh Sixty-two thousand five hundred and eighty-nine) fully paid-up Equity shares of INR 10 (Indian Rupees Ten only) each of Transferee Company shall be issued and allotted for every 1,000 (One Thousand) fully paid-up Equity Share of INR 10 (Indian Rupees Ten only) each held in Transferor Company

- Upon the Scheme becoming effective, and in consideration for the Amalgamation in terms of Part III of this Scheme, the Transferee Company shall, without any further application or deed, issue and allot at par, equity shares credited as fully paid-up, to the extent indicated below, to all the compulsory convertible preference shareholders of the Transferor Company, whose names are reflected in the register of members of the Transferor Company as on the Record Date, in the following manner (collectively, "**Share Exchange Ratio 2**"):

  55,925 (Fifty-five thousand nine hundred and twenty-five) fully paid-up Equity shares of INR 10 (Indian Rupees Ten only) each of Transferee Company shall be issued and allotted for every 1,000 (One Thousand) CCPS 1 (as defined in the Scheme), each held in Transferor Company

  36,694 (Thirty-Six thousand six hundred and ninety-four) fully paid-up Equity shares of INR 10 (Indian Rupees Ten only) each of Transferee Company shall be issued and allotted for every 1,000 (One Thousand) CCPS 2 (as defined in the Scheme), each held in Transferor Company

  (*Share Exchange Ratio 1 and Share Exchange Ratio 2, collectively "**Share Exchange Ratios**"*)

- On the Scheme becoming effective, and by virtue of the amalgamation of the Transferor Company with the Transferee Company, the equity shares, held by the equity shareholders and the CCPS, held by the holders of CCPS in the Transferor Company, shall automatically and as an integral part of this Scheme, stand cancelled without any further act, instrument or deed, and no separate sanction of the NCLT in this regard shall be required.

- The Share Exchange Ratios have been arrived at and approved by the Board of Directors of the Transferor Company and the Transferee Company, based on their respective independent judgment and taking into consideration a valuation report dated 19th December 2025 obtained from RBSA Valuation Advisors LLP, independent registered valuers, who have arrived at a valuation of the shares of the Companies, by applying various parameters as customarily adopted in such valuation exercise, including inter alia the audited accounts of the Companies as on 30th September 2025. The Share Exchange Ratios arrived at also reflect the value of the existing holding of each of the shareholders in the Transferor Company, by allotment of shares in the Transferee Company based on the shares held by the Transferor Company in the Transferee Company. Accordingly, the Board of Directors of the Transferor Company and the Transferee Company have come to the conclusion that the Share Exchange Ratios are fair and reasonable to the shareholders of the Transferor Company and the Transferee Company.

- The equity shares to be issued and allotted under Clause **Error! Reference source not found.** of the Scheme by the Transferee Company shall be subject to its memorandum of association and articles of association. The equity shares issued by the Transferee Company shall rank pari passu in all respects, including dividends, voting and other rights, with its existing equity shares. The Board of the Transferee Company, shall, if and to the extent required, apply for and obtain any approvals from concerned Governmental Authorities for the issue and allotment of equity shares pursuant to this Scheme. The approval of this Scheme by the shareholders of the Companies under Sections 230 to 232 of the Act, shall be deemed to constitute the approvals as may be required under any other applicable provisions of the Act and any other consents and approvals required in this regard.

- The equity shares being allotted to the shareholders of the Transferor Company pursuant to the Clause 16 of the Scheme shall not be subject to any lock-in prescribed under the IRDAI Rules *(as defined in the Scheme)* in view of the fact that the shares of the Transferee Company are listed on the Stock Exchanges.

- All share issuances under this Scheme by the Transferee Company shall be in compliance with all Applicable Laws. The Transferee Company shall enter into such arrangements and give such confirmations and/or undertakings as may be necessary in accordance with Applicable Laws.

- All share issuances under this Scheme by the Transferee Company shall be in compliance with the requirements of the SEBI LODR and the SEBI Scheme Circular, and other requirements of Applicable Law. The new equity shares being issued by Transferee Company pursuant to the Scheme shall be listed and/or admitted to trading on the Stock Exchanges where the equity shares of the Transferee Company are listed and/or admitted to trading. The Transferee Company shall enter into such arrangements and give such confirmations and/or undertakings as may be necessary in accordance with the Applicable Laws or regulations for complying with the formalities of the concerned Stock Exchanges. On such formalities being fulfilled the Stock Exchanges shall list and /or admit such new equity shares also for the purpose of trading. The new equity shares allotted by the Transferee Company, pursuant to the Scheme, shall remain frozen in the depositories system until the listing/ trading permission is given by the Stock Exchanges.

- No fractional share(s) shall be issued by the Transferee Company in respect of any fractions which the shareholders of the Transferor Company may be entitled to, on the issue and allotment of new equity shares pursuant to the Scheme. The Board of Directors of the Transferee Company shall instead, consolidate all such fractional entitlements and allot new equity shares in lieu thereof to a trust as the Board of

Directors of the Transferee Company shall appoint in this regard who shall hold the new equity shares in trust on behalf of the equity shareholders entitled to such fractional entitlements with the express understanding that such trust shall sell such shares in the market at such price, within a period of 90 (ninety) days from the date of allotment of shares, and arrange for the net sale proceeds, after applicable deductions, to the equity shareholders entitled in proportion to their respective fractional entitlements. In case the number of such new shares to be allotted to the said trust by virtue of consolidation of fractional entitlements is a fraction, one additional equity share will be issued in the Transferee Company, subject to Applicable Laws. The equity shares that are to be issued in terms of this Scheme shall be issued in dematerialized form. As mandated under the regulations framed by SEBI in this regard, the Transferee Company will issue shares pursuant to the Scheme only in electronic form and to the demat account of the respective shareholders. In the event of any shareholder failing to communicate their demat account details to the Transferee Company before the Record Date, the shares issued by the Transferee Company will be kept in a suspense account, and will be credited to the demat account(s) of the respective shareholders, as and when such details are received.

- With effect from the date of approval of the Scheme by the Companies, and up to and including the Effective Date, the Transferor Company shall be permitted to make modification to its capital structure, either by an increase (by issue of rights shares, bonus shares, convertible debentures or otherwise), decrease, reclassification, sub-division or reorganisation or in any other manner, whatsoever, in the normal course of business or in pursuance of this Scheme, without having to seek the explicit consent of the Board of Directors of the Transferee Company.

5. SCHEME CONDITIONAL ON APPROVALS / SANCTIONS (as defined under Clause 23 of the Scheme)

i. the Stock Exchanges having issued their observation / no-objection letters as required under the SEBI LODR read with the SEBI Scheme Circular;

ii. this Scheme being approved by the respective requisite majority of each class of members and creditors (as applicable) of the Companies as applicable or as may be required under the Act and as may be directed by the Tribunal;

iii. this Scheme being approved by the public shareholders of the Transferee Company through e-voting in terms of paragraph 10(a) of Part I of the SEBI Scheme Circular and the votes cast by the public shareholders of the Transferee Company in favour of this Scheme being more than the number of votes cast by public shareholders of the Transferee Company against this Scheme;

iv. the receipt of approval of the Competition Commission of India in accordance with Applicable Laws to consummate the Scheme;

v. the receipt of approval(s) of the IRDAI under the Insurance Act, 1938 and the rules and regulations made thereunder (as applicable);

vi. sanction of the Scheme by the Tribunal under Sections 230 to 232 and other applicable provisions of the Act and receipt of a certified copy of the Sanction Order; and

vii. the filing of certified copies of the Sanction Order by the Companies with the Registrar of Companies having jurisdiction over the Transferor Company and the Transferee Company.

THE FEATURES SET OUT ABOVE BEING ONLY THE MATERIAL PROVISIONS OF THE SCHEME, THE EQUITY SHAREHOLDERS OF THE SECOND APPLICANT COMPANY ARE REQUESTED TO READ THE ENTIRE TEXT OF THE SCHEME OF AMALGAMATION TO GET THEMSELVES FULLY ACQUAINTED WITH THE PROVISIONS THEREOF.

1. BOARD MEETING, VALUATION REPORT & BASIS OF VALUATION REPORT, SUMMARY OF METHODS CONSIDERED FOR ARRIVING AT THE SHARE-SWAP RATIO AND RATIONALE FOR USING THE METHODS.

The Scheme was placed before the Board of Directors of the Second Applicant Company on 19th December 2025, wherein the valuation report recommending the Share Exchange Ratio dated 19th December 2025 issued by RBSA Valuation Advisors LLP, Registered Valuer (bearing Registration No. IBBI/RV-E/05/2019/110), was also placed before the Board. Summary of methods considered for arriving at the share-swap ratio and rationale for using the methods can be referred in the valuation report annexed as '**Annexure C**'.

2. SUBMISSIONS, APPROVALS AND OTHER INFORMATION

- The Applicant Companies made a joint application before the National Company Law Tribunal, Mumbai Bench inter alia seeking directions for convening and the holding of the meeting of the shareholders of the Second Applicant Company under Sections 230 to 232 of the Companies Act, 2013 and is subject to approval of the NCLT and Insurance Regulatory and Development Authority of India ("**IRDAI**") under Section 35 of the Insurance Act, 1938 and the rules and regulations made thereunder.

- A draft of the Scheme was placed before the Audit Committee of the Second Applicant Company at its meeting held on 19th December 2025. On the basis of its evaluation and independent judgement and consideration of the draft Scheme, Report on share exchange ratios dated 19th December 2025 from RBSA Valuation Advisors LLP (enclosed herewith as '**Annexure C'**), Fairness Opinion dated 19th December 2025 from Ernst & Young Merchant Banking Services LLP, a SEBI Registered Merchant Banker (enclosed herewith as '**Annexure D**'), draft Pricing Certificate prepared by PKF Sridhar and Santhanam LLP and/or Kirtane & Pandit LLP, joint statutory auditor for allotment of shares to shareholders of the Transferor Company, draft certificate by statutory auditors of the Company, Kirtane & Pandit LLP (Firm Registration No: 105215W / W100057), Chartered Accountants and PKF Sridhar & Santhanam LLP, Chartered Accountants (Firm Registration No: 003990S / S200018) certifying that the accounting treatment in the draft Scheme is in conformity with the applicable accounting standards (enclosed herewith as '**Annexure K**'), the Audit Committee recommended the Scheme to the Board of Directors of the Second Applicant Company.

- The Second Applicant Company, a listed public limited company, in compliance with the applicable SEBI Circulars, presented the draft Scheme, along with all requisite information and documents to BSE and NSE, for obtaining necessary approval from the Securities and Exchange Board of India ("SEBI") through BSE & NSE. The approvals in the form of the Observation Letters dated 22nd April 2026 received from BSE & NSE respectively, are enclosed herewith as '**Annexure E1' & 'Annexure E2**'.

- As required by the SEBI Circular, the Second Applicant Company has filed the Complaint Report with BSE and NSE on 23rd January 2026. The report indicates that the Second Applicant Company received NIL complaints. Copy of the aforementioned Complaint Report submitted to BSE & NSE is enclosed as **‘Annexure F1’ & ‘Annexure F2’** to this Notice.

- Reports adopted by the Board of Directors of First Applicant Company and Second Applicant Company, pursuant to the provisions of Section 232(2)(c) of the Companies Act, 2013 along with the Reports of the Audit Committee and Independent Directors are enclosed as **‘Annexure G1’ to ‘Annexure G4’, respectively**.

- As per comments contained in the above observation letters issued by BSE Limited and National Stock Exchange of India Limited, each dated 22nd April 2026 (‘Observation Letters’), details of ongoing adjudication & recovery proceedings, prosecution initiated and all other enforcement action taken against the Applicant Companies, their promoters and directors as on 30th April 2026 are attached as **‘Annexure N1’** and **‘Annexure N2’.**

3. DIRECTORS, PROMOTERS AND KEY MANAGERIAL PERSONNELS (“KMPs”)

a. There are KMPs in the Applicant Companies.

b. None of the Directors or the KMPs of the Applicant Companies and their relatives have any material concern or interest, financial and / or otherwise in the Scheme except to the extent of their shareholding in the Applicant Companies.

c. The details of the present Directors and KMPs of the Applicant Companies are as follows:

List of directors/KMPs of Go Digit Infoworks Services Private Limited as on 30th June 2026:

S. No.	DIN	Name of the Director/KMP	Address	Equity share (nos.)	Shareholding (%)
1.	01816985	Kamesh Goyal	Bircher-Benner Weg 9 Aarau Switzerland 5000	1,53,000	14.95
2.	03410192	Philip Varghese	2A1, Artech Centrix, Vazhuthacaud, Cotton Hill Road, Trivandrum-695014, Kerala	-	-
3.	00109215	Chandran Ratnaswami	6 Montressor Drive, North York, Ontario M2P 1Z1 Canada.	-	-
4.	-	Sameer Mukund Bakshi	Flat No.-3, Bldg- E, Konark Campus, S. No.-230/A1/1-6, Viman Nagar, Pune - 411014		

List of directors and KMPs of Go Digit General Insurance Limited as on 30th June 2026:

S. NO.	DIN	Name of the Director/KMP	Address	Equity Share (Nos.)	Share holding (%)
1.	01816985	Kamesh Goyal	Bircher-Benner Weg 9 Aarau Switzerland 5000	-	-
2.	10214400	Michael Wallace	6098 Sixth Lane, Orton, Ontario, L0N 1N0, Canada	-	-
3.	05242795	Gopalakrishnan Soundarajan	76, Glengrove Avenue West, Toronto, Ontario, M4R 1N9, Canada	-	-
4.	09083996	Christof Mascher	Schulsteig 7/1, 1190, Vienna, Wein, Austria	3,83,939	0.04
5.	07790005	Vandana Gupta	A-77, Sector 34 Gautam Budh Nagar, Noida, Uttar Pradesh - 201301	-	-
6.	00483130	Giridhar Aramane#	Plot No. 193, Road No 21A, Jubilee Hills, Prashasan Nagar, Shaikpet, Hyderabad, Telangana - 500096	160	0.00
7.	00081454	Mahender Kumar Garg	Flat No.401, Tower-5, Vipul Belmonte, Golf Course Road, Sector-53,	-	-

			Gurgaon, Haryana, India - 122011		
8.	08730748	Mukul Kant Gupta	C-702, Runwal Elegante, Lokhandwala Complex, Near Infinity Mall, Andheri West, Mumbai - 400053	14,535	0.00
9.	07634112	Jasleen Kohli	404, Century Renata, 4th Floor, Raja Ram Mohan Roy Road, Sampangiram-nagar, Bangalore South, Bangalore, Karnataka - 560027	1,94,902*	0.02
10.	NA	Tejas Saraf	C-1201, Venkatesh Skydale, Near Rajaram Bridge, Pune - 411051	31,735	0.00
11.	NA	Ravi Prakash Khetan	D-212, Olive, Raheja Residency, 7th Cross, 3rd Block, Koramangala, Bangalore South, Bengaluru, Karnataka - 560034	1,00,000	0.01

** The Second Applicant Company has further allotted 4,00,000 (Four Lakh) equity shares of face value INR 10 (Indian Rupees Ten) each pursuant to exercise of employee stock options on 20th August 2026 to Jasleen Kohli.*

 # Giridhar Aramane ceased to be a Director of the Second Applicant Company with effect from 10th September 2026.

d. Lists of shareholders of Go Digit Infoworks Services Private Limited as on 30th June 2026 is as follows:

Sr. No.	Name of Shareholder	Address	No. of Equity Shares held in the First Applicant Company
A.	**Promoter & Promoter Group:**		
1.	Oben Ventures LLP	Room No 1, 1st Floor, Ananta One, Narveer Tanaji Wadi, City Survey No. 1579,	3,78,975

		Shivajinagar (Pune), City, 411005	
2.	Kamesh Goyal	Bircher-Benner Weg 9 Aarau Switzerland 5000	1,53,000
3.	FAL Corporation	Level 1, Maeva Tower, Silicon Avenue, Cybercity, Ebene 72201, Mauritius	4,90,959
Total			**10,22,934**

Sr. No.	Name of Shareholder	Address	No. of Preference Shares held in the First Applicant Company
1.	FAL Corporation (CCPS 1)	Level 1, Maeva Tower, Silicon Avenue, Cybercity, Ebene 72201, Mauritius	63,00,000
2.	FAL Corporation (CCPS 2)	Level 1, Maeva Tower, Silicon Avenue, Cybercity, Ebene 72201, Mauritius	15,00,000
Total			**78,00,000**

e. Lists of shareholders of Go Digit General Insurance Limited as on 30th June 2026 is as follows:

Sr. No.	Name of Shareholder	Address	No. of Equity Shares held in the Second Applicant Company
A. Promoter and Promoter Group			
1.	Go Digit Infoworks Services Private Limited	1 to 6 Floors, Ananta One, Pride Hotel Lane, Narveer Tanaji Wadi, City Survey No. 1579, Shivaji Nagar, Pune, Maharashtra, India – 411005	67,48,09,606
2.	Aadesh Goyal	C1/45, Palam Vihar, Gurgaon, Haryana - 122017	67,000

3.	Amrish Goyal	H 70 Residency Greens, Greenwood City, Sector 46, Gurgaon - 122001	26,666
4.	Valueattics Reinsurance Limited	12th Floor, East Wing, Phoenix Fountainhead Tower 1, Viman nagar, Pune, Pune, Maharashtra, India - 411014	57,450
B.	Public Shareholders	NA	24,96,42,356
TOTAL			**92,46,03,078**

The pre and post Scheme shareholding pattern (including Promoter and Promoter Group) of the Applicant Companies are annexed hereto as '**Annexure H1**' and '**Annexure H2**'.

4. SYNERGIES OF THE BUSINESS OF THE ENTITIES INVOLVED IN THE SCHEME

As set forth above in the rationale of the Scheme, the Amalgamation would result in operational efficiencies, elimination of redundancies, quicker decision making by reduction in managerial overlaps, and better utilization of resources and hence the Amalgamation will bring greater synergy in the operations of the resulting entity. Further, a simplified group structure will also help in optimal utilisation of the strengths of the respective Companies and significant reduction in the multiplicity of legal and regulatory compliances required at present to be carried out by the Transferor Company and the Transferee Company.

5. COST BENEFIT ANALYSIS OF THE SCHEME

The Amalgamation would lead to simplification of the structure, provide a seamless access to the assets of the Transferor Company which will lead to synergies of operations, reduction in overheads including administrative, managerial and other expenditure associated with maintaining multiple companies, operational rationalization, organisational efficiency, competitive advantage and optimal utilization of resources. The Scheme would entail some costs towards implementation (such as transaction cost, regulatory fees, etc.). However, the benefits of the Scheme over a longer period are expected to far outweigh such costs for the stakeholders of the Scheme.

6. DETAILS OF PENDING APPROVALS FROM IRDAI AND CCI

- In compliance with Section 6 of the Competition Act, 2002 and the rules and regulations thereunder, the First Applicant Company and FAL Corporation (an equity shareholder and the sole preference shareholder of the First Applicant Company) filed a notification bearing registration number C-2026/05/1421 to the CCI on 12th May 2026 to obtain the approval for the Amalgamation proposed under the Scheme and to ensure full compliance with the Competition Act, 2002. By way of an order dated 28th July 2026, the CCI provided its approval to the Amalgamation in terms of Section 31(1) of the Competition Act, 2002. Further, the Company has also received a detailed order from the CCI dated 31st August 2026.

- The Second Applicant Company has filed an application under Section 35 of the Insurance Act with the IRDAI on 20th April 2026 to seek in-principle approval of the IRDAI for the Amalgamation in accordance with the Scheme and to ensure full compliance with the provisions of Insurance Act 1938. Thereafter, the IRDAI (Registration, Capital Structure, Transfer of Shares and Amalgamation of Insurers) (Amendment) Regulations, 2026 were notified on 30th July 2026, which amended the erstwhile IRDAI (Registration, Capital Structure, Transfer of Shares and Amalgamation of Insurers) Regulations, 2024 ("**Registration Regulations, 2024**") to expressly permit transactions such as the Proposed Amalgamation. Pursuant to the said amendment, the Second Applicant Company submitted an addendum dated 3rd August 2026 demonstrating compliance with Regulation 30A and other applicable provisions of the Registration Regulations, 2024, as amended. The said application is currently pending disposal before the IRDAI.

7. DISCLOSURES IN ACCORDANCE WITH THE OBSERVATION LETTERS

In relation to the comments set out by BSE and NSE in the said Observation Letters, the information required to be disclosed by the Second Applicant Company in this notice is as under:

S. No.	Description	Disclosure
1.	Need for the Amalgamation, rationale of the Scheme, synergies of business of the Applicant Companies, impact of the Scheme on the shareholders and cost benefit analysis of the Scheme.	The Amalgamation will result in the various benefits and synergies as contemplated above in **Clause V** of this Statement. The relevant details additionally are provided in **S. Nos. 4, 5, 8 and 9**.
2.	Details of pending approvals from IRDAI and CCI.	The relevant details are provided in **S. No. 6** above.
3.	Details of Registered Valuer issuing Valuation Report and Merchant Banker Issuing Fairness opinion, Summary of methods considered for arriving at the Share-Swap Ratio and Rationale for using above methods.	The relevant details are provided in **S. No. 1** above.

S. No.	Description	Disclosure
4.	Basis for arriving at the share swap ratio	The relevant details are provided in **S. No. 1** above.
5.	Pre and Post scheme shareholding of transferor and transferee companies as on the date of notice of shareholders meeting along with rationale for changes, if any, occurred between filing of the Scheme with the Tribunal to Notice to shareholders.	The pre and post Scheme shareholding pattern (including Promoter and Promoter Group) of First Applicant Company and Second Applicant Company as **'Annexure H1'** and **'Annexure H2'**.
6.	Capital built-up of transferer and transferee companies since incorporation and last 3 years	The Capital built-up is attached as **'Annexure O1 and 'Annexure O2'**
7.	Details of Revenue, PAT and EBIDTA of transferor and transferee companies for last 3 years	Details of Revenue, PAT and EBIDTA of First Applicant Company and Second Applicant Company for last 3 years is attached as **'Annexure Q1' and 'Annexure Q2'**.
8.	Value of Assets and liabilities of transferor company that are being transferred to transferee company and post-merger balance sheet of transferee company.	Value of Assets and liabilities of Transferor Company that are being transferred to Transferee Company and post-merger balance sheet of Transferee Company is attached as **'Annexure P'**.
9.	Details of potential benefits and risks associated with the Amalgamation	The relevant details are provided in **S. No. 8** below.
10.	Financial implication of the Amalgamation on promoters, Public shareholders and the companies involved in the scheme along with future growth prospects of transferee company pursuant to merger.	The relevant details are provided in **S. No. 9** below.

S. No.	Description	Disclosure
11.	Details of ongoing adjudication and recovery proceedings, prosecution initiated and all other enforcement action taken, if any, against the Company, its promoters and directors	Details of ongoing adjudication & recovery proceedings, prosecution initiated and all other enforcement action taken against the Applicant Companies, their promoters and directors as on 30th April 2026 are attached as **'Annexure N1' and 'Annexure N2'.**

8. **DETAILS OF POTENTIAL BENEFITS AND RISKS ASSOCIATED WITH THE PROPOSED AMALGAMATION, INCLUDING INTEGRATION CHALLENGES, MARKET CONDITIONS AND FINANCIAL UNCERTAINTIES**

The Amalgamation will result in the various benefits and synergies as contemplated above in **Clause V** of this Statement. Upon completion of the Amalgamation, the Transferee Company will continue to carry on the general and health insurance business for which it holds Certificate of Registration No. 158 issued by the IRDAI, without any change or disruption.

The potential risks associated with the Amalgamation are as below:

Unforeseen liabilities may arise on implementation of the Scheme. However, the Transferor Company has ceased all business activities except holding shares in the Transferee Company and has no material liabilities. Accordingly, no material impact on the capital position, solvency or the ability of the Transferee Company to meet policyholder obligations and claims is anticipated, and integration is expected to be limited and smooth. The Scheme remains subject to approvals of the IRDAI, the Hon'ble National Company Law Tribunal and other authorities, and any delay or modification therein, or changes in market conditions or the applicable regulatory framework, may affect its implementation and the realisation of anticipated benefits.

9. **FINANCIAL IMPLICATION OF THE AMALGAMATION ON PROMOTERS, PUBLIC SHAREHOLDERS AND THE COMPANIES INVOLVED IN THE SCHEME ALONG WITH FUTURE GROWTH PROSPECTS OF TRANSFEREE COMPANY PURSUANT TO MERGER.**

Implications of the Amalgamation on the companies involved:

The Amalgamation will result in various benefits and synergies as contemplated above in **Clause V** of this Statement. Upon completion of the Proposed Amalgamation, the Transferee Company will continue to carry on the general and health insurance business for which it holds Certificate of Registration No. 158 issued by the IRDAI, without any change or disruption.

Implications of the Amalgamation on the shareholders of the companies involved and future growth prospects

As per the Scheme, the Transferee Company will issue and allot fully paid-up equity shares to the shareholders of the Transferor Company (as mentioned above in Clause VI (3) of this Statement), and in accordance with the Valuation Report and the Fairness Opinion obtained. The equity shares to be issued by the Company to the shareholders of the Transferor Company pursuant to the Scheme shall rank pari passu in all respects, including dividends, voting and other rights, with the Company's existing equity shares.

The Scheme does not involve any cash outflow from the Transferee Company, and there is no adverse financial implication for the public shareholders of the Transferee Company.

The Scheme is expected to be beneficial to the shareholders of the Transferee Company by simplifying the corporate structure, reducing shareholding tiers and strengthening the ownership structure, and by enabling the shareholders of the Transferor Company to hold shares directly in the Transferee Company, thereby supporting its capital infusion needs and growth objectives, so as to enhance overall shareholder value in the long run. The realisation of these anticipated benefits may, however, depend on various operational, regulatory and business factors.

Implications of the merger on the promoters of the companies involved:

Upon the Scheme taking effect, the promoters of the Second Applicant Company (other than the Transferor Company, which will stand dissolved upon the Scheme coming into effect), namely, Kamesh Goyal, Oben Ventures LLP and FAL Corporation, will continue to be classified as promoters of the Transferee Company, under applicable securities laws and regulations. All filings with the Stock Exchanges shall reflect this position. Kamesh Goyal, Oben Ventures LLP and FAL Corporation shall also be treated as promoters under the IRDAI regulatory framework, subject to IRDAI's recognition of their classification under the applicable promoter category,

10. STATEMENT DISCLOSING DETAILS OF AMALGAMATION AS PER SUB-SECTION 3 OF SECTION 230 OF THE COMPANIES ACT, 2013 READ WITH RULE 6 OF THE COMPANIES (COMPROMISES, ARRANGEMENTS AND AMALGAMATIONS) RULES, 2016

No	Particulars	Go Digit Infoworks Services Private Limited	Go Digit General Insurance Limited
(i)	**Details of the order of the NCLT directing the calling, convening and conducting of the meeting**		
a.	Date of Order	Thursday, 13th August 2026	
b.	Date, time and venue of the meeting	Not Applicable	Thursday, 5th November 2026 at 11:00 a.m. through video conferencing/ other audio-visual

			means
(ii)	**Details of the Companies including**		
a	Corporate Identification Number (CIN)	U74999PN2016PTC167624	L66010PN2016PLC167410
b	Permanent Account Number (PAN)	AACCO4197P	AACCO4128Q
c	Name of Company	Go Digit Infoworks Services Private Limited	Go Digit General Insurance Limited
d	Date of Incorporation	21st December 2016	7th December 2016
e	Type of Company	Private Limited Company	Listed Public Limited Company
f	Registered Office address	1st to 6th Floor, Ananta One, Pride Hotel Lane, Narveer Tanaji Wadi, City Survey No.1579, Shivajinagar, Pune, Maharashtra, India, 411005	1st to 6th Floor, Ananta One, Pride Hotel Lane,Narveer Tanaji Wadi, City Survey No.1579, Shivajinagar, Pune, Maharashtra, India, 411005
	E-mail address	sameer.bakshi@godigit.com	investor.relations@godigit.com
g	Summary of the main object as per the Memorandum of Association;	Refer Clause III (E) of this Statement	Refer Clause IV (E) of this Statement
h	Summary of the main business carried on by the Company	Refer Clause III (G) of this Statement	Refer Clause IV (G) of this Statement
i	Details of change of name, Registered Office and objects of the Company during the last five years	The First Applicant Company shifted its registered office (falling within the jurisdiction of same Registrar of Companies) from Smartwork Business Center, 1st Floor, Nyati Unitree West Wing, Samrat Ashok Road, Yerawada, Pune – 411006, Maharashtra, India to the existing address at 1st to 6th Floor, Ananta One, Pride Hotel Lane, Narveer Tanaji Wadi, City Survey No.1579, Shivajinagar, Pune, Maharashtra, India, 411005 with effect from 16th June 2021	The Second Applicant Company shifted its registered office (falling within the jurisdiction of same Registrar of Companies) from Smartwork Business Center, 1st Floor, Nyati Unitree West Wing, Samrat Ashok Road, Yerawada, Pune – 411006, Maharashtra, India to the existing address at 1 to 6 Floor, Ananta One, Pride Hotel Lane,Narveer Tanaji Wadi, City Survey No.1579, Shivajinagar,

			Pune, Maharashtra, India, 411005 with effect from 11th May 2021
j	Name of stock exchange(s) where securities of the Company are listed, if applicable	Not Applicable	The equity shares of the Second Applicant Company are listed on BSE Limited and National Stock Exchange of India Limited
k	Details of capital structure- Authorized, Issued, subscribed and paid-up share capital	Refer Clause III (D) of this Statement	Refer Clause IV (D) of this Statement
l	Names of the promoters and directors along with their addresses	Refer Clause 3 (c) and (d) of this Statement	Refer Clause 3 (c) and (e) of this Statement
(iii)	If the scheme of Arrangement relates to more than one company, the fact and details of any relationship subsisting between such companies who are parties to such scheme of Arrangement, including holding, subsidiary or associate companies	The First Applicant Company is the promoter and holding company of the Second Applicant Company.	
(iv)	The date of board meeting at which the scheme was approved by the board of directors including the name of directors who voted in favour of the resolution, who voted against the resolution and who did not vote or participate on such resolution	19th December 2025 All directors present in the meeting have voted in favour of the resolution except Kamesh Goyal being interested abstained himself from voting at the meeting.	19th December 2025 All directors present in the meeting have voted in favour of the resolution except Kamesh Goyal being interested abstained himself from participating and voting at the meeting.
(v)	**Explanatory Statement disclosing details of the scheme of Amalgamation including: -**		

<table>
<tr><td>a.</td><td>Parties involved in Such Amalgamation</td><td colspan="2">Scheme of amalgamation amongst Go Digit Infoworks Services Private Limited (‘Transferor Company’) and Go Digit General Insurance Limited (“Transferee Company”) and their respective shareholders</td></tr>
<tr><td>b.</td><td>Appointed Date</td><td colspan="2">Appointed Date for the purpose of the Scheme shall mean the Effective Date.</td></tr>
<tr><td>c.</td><td>Effective Date</td><td colspan="2">As defined in the Scheme</td></tr>
<tr><td>d.</td><td>Share Exchange Ratio and other considerations, if any</td><td colspan="2">Refer Clause VI (3) of this Statement</td></tr>
<tr><td>e.</td><td>Summary of valuation report (if applicable) including basis of valuation and fairness opinion of the registered valuer, if any; and the declaration that the valuation reports is available for inspection at the registered office of the company</td><td colspan="2">The Company has obtained the valuation report recommending the Share Exchange Ratio dated 19th December 2025 issued by RBSA Valuation Advisors LLP, Registered Valuer (bearing Registration No. IBBI/RV-E/05/2019/110) (‘Annexure C') and Fairness Opinion on the Share Exchange Ratio issued by Ernst & Young Merchant Banking Services LLP, SEBI Registered Merchant Banker (bearing Registration No. INM000010700) on 19th December 2025 (‘Annexure D'). The same shall be available at the Registered Office of the Transferee Company for inspection.</td></tr>
<tr><td>f.</td><td>Details of capital or debt restructuring, if any</td><td colspan="2">NIL</td></tr>
<tr><td>g.</td><td>Rationale for the Arrangement</td><td colspan="2">Refer Clause V of this Statement.</td></tr>
<tr><td>h.</td><td>Benefits of the compromise or arrangement as perceived by the Board of directors to the company, members, creditors and others (as applicable)</td><td colspan="2">Refer Clause V of this Statement.</td></tr>
<tr><td>i.</td><td>Amount due to unsecured Creditors</td><td>As on 31st March 2026, the total value of unsecured creditors is approx. INR 83,32,714/- (Indian Rupees Eighty-Three Lakh Thirty-Two Thousand Seven Hundred Fourteen only).</td><td>As on 31st March 2026, the total value of unsecured creditors is approx. INR 8,00,99,56,916 /-(Indian Rupees Eight Hundred Crore Ninety-Nine Lakh Fifty-Six Thousand Nine Hundred Sixteen only).</td></tr>
<tr><td>(vi)</td><td colspan="3">Disclosure about effect of the Amalgamation on:</td></tr>
</table>

<table>
<tr><td>a</td><td>Key Managerial personnel (KMP) (other than Directors)</td><td colspan="2" rowspan="2">There shall be no effect of the Scheme on any of the Key Managerial Personnel of the Second Applicant Company. The First Applicant Company shall stand dissolved without winding up upon the Scheme being effective. In these circumstances, the Key Managerial Personnel of the First Applicant Company shall cease to be the Key Managerial Personnel of the First Applicant Company.

There shall be no effect of the Scheme on any of the directors of the Second Applicant Company. The directors of the First Applicant Company will cease to be directors of the First Applicant Company upon the Scheme coming into effect.</td></tr>
<tr><td>b</td><td>Directors</td></tr>
<tr><td>c</td><td>Promoters</td><td colspan="2" rowspan="2">The Promoters and Non-promoters of the First Applicant Company and Second Applicant Company may be affected only to the extent of their shareholding in First Applicant Company and Second Applicant Company.

Further, the entire shareholding held by the First Applicant Company in the Second Applicant Company, shall, as an integral part of the Scheme, stand cancelled, and no separate sanction of the NCLT in this regard shall be required.</td></tr>
<tr><td>d</td><td>Non-promoter members</td></tr>
<tr><td>e</td><td>Depositors</td><td colspan="2">Not applicable</td></tr>
<tr><td>f</td><td>Creditors</td><td colspan="2">Pursuant to the Scheme, there is no arrangement or compromise being proposed with the creditors, either secured or unsecured, of the Applicant Companies. The liability of the Applicant Companies towards their creditors shall not undergo any change pursuant to the Scheme.</td></tr>
<tr><td>g</td><td>Debenture holders</td><td colspan="2">With regards to the non-convertible debenture holders of Second Applicant Company, there will be no material effect pursuant to the Scheme</td></tr>
<tr><td>h</td><td>Deposit trustee & Debenture trustee</td><td colspan="2">As there are no depositors, deposit trustee, secured debenture holders and debenture trustee in Applicant Companies, the effect of the Scheme on them do not arise.</td></tr>
<tr><td>i</td><td>Employees of the company</td><td>Upon the Scheme becoming effective, all the employees in the service of the Transferor Company as on the Effective Date, if any, shall be deemed to have become the employees of the Transferee Company,</td><td>No effect</td></tr>
</table>

		and shall stand transferred to the Transferee Company, without any interruption of service and on terms and conditions no less favourable than those on which they are engaged by the Transferor Company as on the Effective Date, including in relation to the level of remuneration and contractual and statutory benefit, incentive plans, terminal benefits, gratuity plans, provident plans, employee stock option and pension schemes, insurance plans, and any other retirement benefits, to the extent so relevant and applicable.	
(vii)	**Disclosure about effect of Amalgamation on material interest**		
a.	Directors	The Directors, KMP and their respective relatives of First Applicant Company and Second Applicant Company may be affected only to the extent of their shareholding in respective Applicant Companies and to the extent that the said Directors / KMP are the promoters, partners, directors, members of the Applicant Companies, firms, association of persons, bodies corporate and/or beneficiary of trust that hold shares in the said companies, if any. Save as aforesaid, none of the Directors / KMP of the Applicant Companies have any material concern or interest, financial and / or otherwise in the Scheme.	
b.	Key Managerial personnel		
c.	Debenture Trustee	As there are no debenture trustee in Applicant Companies, there is no effect of the Scheme.	
(viii)	Investigation or proceedings, if any, pending against the company under the Act	No investigation or proceedings are pending against the First Applicant Company and Second Applicant Company under the Act.	
(ix)	**Details of the availability of the following documents for obtaining extract from or for making or obtaining copies of or inspection by the members and creditors:**		
(a)	Latest Audited Financial Statements of the Company including consolidated financial statements	Available at Registered Office of the Transferee Company between 10:00 a.m. to 5:00 p.m. on all working days, except Saturdays, Sundays and Public Holidays, up to 1 (one) day prior to the date of the meeting.	

(b)	Copy of the order of Tribunal in pursuance of which the meeting is to be convened or has been dispensed with	Available at Registered Office of the Transferee Company 10:00 a.m. to 5:00 p.m. on all working days, except Saturdays, Sundays and Public Holidays, up to 1 (one) day prior to the date of the meeting.
(c)	Copy of Scheme of Amalgamation	Given as '**Annexure B'**. Available at Registered Office of the Transferee Company between 10:00 a.m. to 5:00 p.m. on all working days, except Saturdays, Sundays and Public Holidays, up to 1 (one) day prior to the date of the meeting.
(d)	Contracts or Agreements material to the compromise or arrangement	There were no contracts or agreements material to the Scheme of Amalgamation.
(e)	The certificate issued by the Auditor of the company to the effect that the accounting treatment, if any, proposed in the scheme of compromise or arrangement is in conformity with the Accounting Standards prescribed under Section 133 of the Companies Act, 2013	Given as '**Annexure K'** Available at Registered Office of the Transferee Company between 10:00 a.m. to 5:00 p.m. on all working days, except Saturdays, Sundays and Public Holidays, up to 1 (one) day prior to the date of the meeting.
(f)	Such other information or documents as the Board or Management believes necessary and relevant for making decision for or against the scheme	Nil
(x)	Details of approvals, sanctions or no-objection(s), if any, from regulatory or any other governmental authorities required, received or pending	The Hon'ble Tribunal, by its Order dated 13th August 2026 in CA(CAA)-125/MB/2026, has directed the convening of the meeting. Following approval by the requisite majority, the Scheme will remain subject to sanction by the Tribunal under Sections 230 to 232 of the Act. Further, approvals of the Insurance Regulatory and Development Authority of India ('IRDAI') and

	for the proposed scheme of compromise or arrangement	Competition Commission of India ('CCI') are required for the proposed Scheme. In this regard, the application is pending for disposal before IRDAI. By way of an order dated 28th July 2026, the CCI provided its approval to the Proposed Amalgamation in terms of Section 31(1) of the Competition Act, 2002. As per the directions of NCLT, notice under Section 230(5) of Companies Act, 2013 is being given to: 1. Central Government through the office of the Regional Director Western Region-II, Mumbai 2. Jurisdictional Registrar of Companies at Pune 3. Jurisdictional Income Tax Authority 4. Nodal Authority in the Income Tax Department 5. Concerned GST Authorities 6. BSE 7. NSE 8. IRDAI 9. CCI 10. Official Liquidator, Mumbai
(xi)	A statement to the effect that the persons to whom the notice is sent may vote in the meeting either in person or by proxies, or where applicable, by voting through electronic means	Since this Meeting is being held through VC / OAVM, physical attendance of the equity shareholders has been dispensed with. Accordingly, the facility for appointment of proxies by the equity shareholders will not be available for the Meeting.

11. MISCELLANEOUS:

The equity shareholders of the Company are requested to take note of the following in relation to the proposed Scheme:

1. **Potential Dilution to Minority shareholders** – Pursuant to the Scheme of Amalgamation, the shareholders of the Transferor Company will be allotted equity shares of the Transferee Company as per Clause 16 of the Scheme. The resulting dilution to the public shareholding of the Transferee Company is expected to be negligible, at approximately 0.03%.

   Further, the issuance of equity shares to the shareholders of the Transferor Company is in accordance with the Share Exchange Ratio recommended in the valuation report dated 19th December 2025 issued by RBSA Valuation Advisors LLP, a Registered Valuer annexed as '**Annexure C**'. The Scheme does not confer any special rights, benefits, or preferential treatment upon any shareholder pursuant to the amalgamation.

   Accordingly, the Scheme is equitable and fair to all shareholders, including public shareholders.

2. **Fair and Transparent valuation process** - The valuation exercise for determining the Share Exchange Ratio was undertaken in a fair, independent, and transparent manner by RBSA Valuation Advisors LLP, a Registered Valuer. Further, the Share Exchange Ratio has been supported by a Fairness Opinion dated 19th December 2025 issued by Ernst & Young Merchant Banking Services LLP, a SEBI-registered Merchant Banker (Registration No. INM000010700), confirming the fairness of the Share Exchange Ratio.

   A copy of the Fairness Opinion is annexed as '**Annexure D**' to this Notice.

3. **Material event undertaken after the valuation of the Amalgamation** – No Material event has occurred after undertaking the valuation of the Scheme upto the date of this notice.

4. The equity shareholders of the Company are encouraged to refer the Scheme and other Annexures annexed with the Notice for a comprehensive understanding of the proposed Scheme.

12. GENERAL

The following additional documents will be open for inspection to the equity shareholders of the Second Applicant Company at the registered office of the Company between 10:00 a.m. to 5:00 p.m. on all working days, except Saturdays, Sundays and Public Holidays, up to 1 (one) day prior to the date of the meeting:

(i) Papers and proceedings in CA(CAA)-125/MB/2026 including certified copy of the Order of the Mumbai Bench of the National Company Law Tribunal in the said Company Application directing the convening and holding of the meetings of the equity shareholders of the Second Applicant Company;
(ii) Memorandum of Association and Articles of Association of the Second Applicant Company;
(iii) Valuation report recommending the Share Exchange Ratio dated 19th December 2025 issued by RBSA Valuation Advisors LLP issued by Registered Valuer (bearing Registration No. IBBI/RV-E/05/2019/110);
(iv) Audited Financial Statements for the year ended on 31st March, 2025 and 31st March 2026 of the Second Applicant Company; and
(v) Copies of the resolutions passed by the respective Board of Directors of Applicant Companies dated 19th December 2025 approving the Scheme.

Sd/-
Kuldeep Kumar Kareer
Chairperson appointed for the Meeting
Date: 28th September 2026
Place: Mohali, Chandigarh

digit INSURANCE

Annexures of the Notice-

Sr. No.	INDEX	Pg. No.
	Details of Revenue, PAT and EBIDTA of First Applicant Company and Second Applicant Company for last three years.	
22.	Annexure R1 to R6 Additional Disclosures pursuant to Observation Letter dated 22nd April 2026 with “no adverse observations” received from BSE and NSE	395-413

Notice of Equity Shareholder meeting with Annexures mentioned above can be accessed below-

Sr. No.	Document	Link & QR Code
1	Notice convening the Meeting in accordance with the NCLT order dated 13th August 2026	https://www.godigit.com/content/dam/godigit/general/investor-relations/stock-exchange-disclosures/egm-notice-gdgil-2026.pdf

28th September 2026

Subject: Access to the Notice Convening Meeting of the Equity Shareholders of Go Digit General Insurance Limited ("Notice") in accordance with the order dated 13th August 2026 of the Hon'ble National Company Law Tribunal, Mumbai Bench

Dear Sir/Madam,

This is to inform you that, pursuant to the order dated 13th August 2026 passed by the Hon'ble National Company Law Tribunal, Mumbai Bench ("NCLT") in Company Scheme Application No. C.A.(CAA)/125(MB)/2026, a meeting of the Equity Shareholders of Go Digit General Insurance Limited ("Company") is scheduled to be held on Thursday, 5th November 2026 at 11:00 a.m. (IST) through Video Conferencing ("VC") / Other Audio-Visual Means ("OAVM") ("Meeting").

The Meeting is being convened to consider and, if thought fit, approve, with or without modification(s), the proposed Scheme of Amalgamation amongst Go Digit Infoworks Services Private Limited ("Transferor Company") and Go Digit General Insurance Limited ("Transferee Company" or "Company") and their respective Shareholders under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013, read with Section 35 and other applicable provisions of the Insurance Act 1938 and the rules and regulations framed thereunder ("Scheme").

The Notice convening the Meeting, together with the Explanatory Statement and the accompanying annexures, is being sent electronically to those Equity Shareholders whose email addresses are registered with the Company, MUFG Intime India Private Limited, the Registrar and Transfer Agent of the Company ("RTA"), or their respective Depository Participants.

We would like to inform you that, based on the records of Equity Shareholders as on 18th September 2026, your email address is not registered with your demat account. Therefore, as per the directions of the Hon'ble NCLT, this letter is being sent to provide the web link and QR code through which you can access and download the Meeting Documents.

In accordance with the provisions of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), the Notice of the convening meeting of the equity shareholder has been made accessible on our website for your reference and downloading.

Please find below the links and quick response ("QR") codes for accessing the documents:

Sr. No.	Document	Link & QR Code
1.	Notice convening the Meeting in accordance with the NCLT order dated 13th August 2026	https://www.godigit.com/content/dam/godigit/general/investor-relations/stock-exchange-disclosures/egm-notice-gdgil-2026.pdf

You can also find the above-mentioned documents on the website of the E-voting service provider and EGM facilitator viz. National Securities Depository Limited ('NSDL') at https://www.evoting.nsdl.com and the websites of the stock exchanges where equity shares of the Company are listed: i.e. www.bseindia.com and www.nseindia.com.

This is also a reminder to update your KYC details pursuant to SEBI Master Circular No. HO/38/13/(4)2026-MIRSD-POD/I/4298/2026 dated 6th February 2026. The referred circular issued by SEBI mandates all the listed companies to record PAN, Address with PIN code, Mobile Number, Bank Account details, Specimen Signature and choice of Nomination of shareholders holding securities in physical mode. While updating e-mail ID is optional, the security holders are requested to register their email ID to also avail online services. This is applicable to all security holders holding shares in physical form.

The formats for choice of nomination and updating of KYC details viz, Forms ISR-1, ISR-2, ISR-3, SH-13, SH-14, and SEBI circulars are available on our RTA's website at https://www.in.mpms.mufg.com → Resources → Downloads → KYC → Formats for KYC.

In case of any queries, please feel free to contact us at investor.relations@godigit.com. Moreover, you are also requested to update your email address at the earliest either through your depository participant for electronic holding or send a communication to us/our RTA i.e., MUFG Intime India Private Limited to facilitate the updation to receive electronically all the important information & documents hereafter from us.

Thank you,

Yours sincerely,
For Go Digit General Insurance Limited

Sd/-

Tejas Saraf
Company Secretary